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The undermentioned Gazettes of India Extraordinary were published upto the 4th May 1957 :-

Issue No.	No. and date	Issued by	Subject
212	S.R.O. 1354, dated the 24th April, 1957.	Election Commission, India.	List of contesting candidates for election to the Council of States by the elected Members of the State of Orissa.
	S.R.O. 1355, dated the 24th April, 1957.	Ditto.	List of contesting candidates for election to the Council of States by the elected Members of the Legislative Assembly of Orissa.
	S.R.O. 1356, dated the 25th April, 1957.	Ditto.	List of contesting candidates for election to the Council of States by the elected Members of the Legislative Assembly of Kerala.
	S.R.O. 1357, dated the 25th April, 1957.	Ditto.	Amendment of notification No. 464/56(6), dated the 19th January, 1957 as subsequently amended by notification No. 464/15/56(1), dated the 19th February, 1957.
	S.R.O. 1358 dated the 25th April, 1957.	Ditto.	Amendment of notification No. 464/10/56, dated the 19th January 1957 as amended by notification No. 464/10/56(2) dated the 16th February, 1957.
213	S.R.O. 1359, dated the 23rd April 1957.	Ditto.	Election Petition No. 5 of 1957.
214	S.R.O. 1360, dated the 27th April 1957.	Ministry of Finance	Amendment made in the notification No. F.4(56) F. III/55, dated the 28th April, 1956.
215	S.R.O. 1361, dated the 27th April, 1957.	Ditto.	Amendment made in the notification No. 33-Customs, dated the 22nd June 1935.

Issue No.	No. and date	Issued by	Subject
216	S.R.O. 1362, dated the 27th April, 1957.	Ministry of Commerce and Industry.	Appointment of Secretary of the Khadi and Village Industries Commission.
217	S.R.O. 1363, dated the 26th April 1957.	Ministry of Labour	Amendments made in the Employees' Provident Funds Scheme, 1952.
218	S.R.O. 1364, dated the 26th April, 1957.	Election Commission India.	Notice of retirement by a contesting candidate for election to the House of the People from Mandi—399 constituency.
218-A	S.R.O. 1364-A, dated the 29th April, 1957.	Ministry of Law	Declarations containing the names of the candidates elected to the Council of States to fill casual vacancies.
219	S.R.O. 1365, dated the 26th April, 1957.	Election Commission of India.	List of contesting candidates for election to the house of the People from different constituencies.
220	S.R.O. 1415, dated the 30th April, 1957.	Ministry of Commerce and Industry.	Procedure to be followed in giving effect to applications made under sub-clause (1) of clause 14B of the Cotton Control Order, 1955.
	S.R.O. 1416, dated the 30th April, 1956.	Election Commission India.	Amendment made in the notification No. S.R.O. 1104, dated the 28th April, 1956.
221	S.R.O. 1417, dated the 30th April, 1957.	Ministry of Finance	Goods permitted to be removed from one warehouse to another without payment of duty specified therein.
221-A	S.R.O. 1417-A, dated the 30th April, 1957.	Ministry of Home Affairs.	Amendment made to the States Reorganisation (Governors' Allowances and Privileges) Order, 1957.
221-B	S.R.O. 1417-B, dated the 30th April, 1957.	Election Commission India.	List of contesting candidates for election to the Council of States in the three vacancies.
222	S.R.O. 1418, dated the 28th April, 1957.	Election Commission India.	Amendment made in the notification No. 434/10/56(2), dated the 7th January, 1957.
223	S.R.O. 1419, dated the 29th April, 1957.	Ditto.	Corrigendum to notification No. 100/2/27/57, dated the 24th April, 1957.
224	S.R.O. 1420, dated the 1st May, 1957.	Ministry of Commerce and Industry.	Fixation of the price of tea for the purpose of Item 5 in the Second Schedule to the Indian Tariff Act, 1934.
224-A	S.R.O. 1420-A and 1420-B, dated the 1st May, 1957.	Ministry of Law	Declarations containing the names of the candidates elected to the Council of States to fill casual vacancies.

Issue No.	No. and date	Issued by	Subject
225	S.R.O. 1421, dated the 29th April, 1957.	Election Commission, India.	Election Petition No. 83 of 1957.
226	S.R.O. 1422, dated the 3rd May, 1957.	Ditto.	List of contesting candidates for election to the Council of States by the members of Legislative Assembly of Assam.
227	S.R.O. 1423, dated the 1st May, 1957.	Ditto.	Amendment made in the notification No. 464/10/56, dated the 19th January, 1957 as subsequently amended by notifications No. 464/10/56 (2), dated the 16th February, 1957 and No. 464/10/56(5), dated the 25th April, 1957.
228	S.R.O. 1423-A, dated the 3rd May, 1957.	Ministry of Commerce and Industry	Draft amendment to the Development Councils (Procedural) Rules, 1952.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

ELECTION COMMISSION, INDIA

New Delhi, the 3rd May 1957

S.R.O. 1428.—In exercise of the powers conferred by sub-section (1) of Section 13A of the Representation of the People Act, 1950, the Election Commission, in consultation with the Government of Madras, hereby nominates Kumari A. R. George, I.A.S., Additional Deputy Secretary to Government of Madras, Public Department, as the Chief Electoral Officer for that State with effect from the date she takes over charge, vice Shri M. A. Sheriff, I.A.S.

[No. 154/7/57.]

A. KRISHNASWAMY AIYANGAR, Secy.

MINISTRY OF HOME AFFAIRS

New Delhi-2, the 2nd May 1957

S.R.O. 1429.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments in the All India Services (Provident Fund) Rules, 1955, namely:—

In the said Rules,

1. in clause (a) of sub-rule (3) of rule 14, after the words 'by the Subscriber to the Fund' the following shall be inserted, namely:—

"and in default of such repayment, it shall be ordered by the Government to be recovered from his emoluments either in lump sum or in such

number of monthly instalments, as may be determined by the Government."

2. in sub-rule (2) of rule 16, after the words

'in one instalment', the following shall be inserted namely:—

"and in default of such repayment, it shall be ordered by the Government to be recovered from his emoluments either in a lump sum or in such number of monthly instalments, as may be determined by the Government."

[No. 13/38/56-AIS(III).]

S.R.O. 1430.—In pursuance of rule 11 of the Indian Administrative Service (Pay) Rules, 1954, the Central Government hereby makes the following amendment in Schedule III appended to the said Rules, namely:—

In the Schedule, under Head "C—Posts carrying pay above the time scale or special pay in addition to pay in the time scale under the Central Government when held by members of the Service" for the figures "250" in the fourth column 'Special pay' against "Transport" in the first column, the figures "300" shall be substituted and shall be deemed to have been substituted with effect from the 1st September, 1956.

[No. 13/19/57-AIS(III).]

P. PRABHAKAR RAO, Deputy Secy.

New Delhi, the 7th May, 1957

S.R.O. 1431.—In exercise of the powers conferred by the fourth paragraph of section 1 of the Transfer of Property Act, 1882 (4 of 1882), the Central Government hereby extends sections 54, 107 and 123 of the said Act to all the areas in the Union territory of Delhi to which these sections have not already been extended by the notification of the Government of India in the late Home Department No. 189/38-III dated the 30th May, 1939.

[No. F.7/2/57/J.II.]

M. P. RODRIGUES, Under Secy.

MINISTRY OF EXTERNAL AFFAIRS

New Delhi-3, the 25th April 1957

S.R.O. 1432.—In pursuance of sub-sections (3) and (5) of Section 11 of the Port Haj Committees Act, 1932 (XX of 1932), the elections, at the meeting of the Port Haj Committee held on the 22nd March, 1957, of Shri M. A. Golandaz, as Chairman, and Shri M. A. Latif and Shri F. K. Azami, as Vice-Chairmen of the Port Haj Committee, Bombay for the year 1957-58, are hereby approved and notified.

[No. 239-WANA/56.]

ILLEGIBLE, Under Secy.

MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 3rd May, 1957

S.R.O. 1433.—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (10 of 1949) the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of section

24 of the said Act shall not apply to any banking company for a further period of one year from the 9th June 1957 in so far as provisions—

- (a) require the inclusion of borrowings by the banking company from the State Bank of India and the State Bank of Hyderabad in computing the time and demand liabilities in India of the banking company; and
- (b) preclude the maintenance by the banking company of the amount specified in that section in the form of approved securities which are lodged with another institution for an advance or other credit arrangement, such securities being valued at a price not exceeding the current market price less the extent to which they have been drawn against or credit arrangements in regard to them have been availed of.

[No. 4(56)-F.I./57.]

New Delhi, the 6th May, 1957

S.R.O. 1434.—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (10 of 1949) the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of section 29 of the said Act shall not, for the calendar year 1956 only, apply to the Jammu and Kashmir Bank Ltd., in so far as they relate to the closing of annual accounts on the last working day of the said calendar year provided that the said banking company prepares its balance sheet and profit and loss account for the purposes of the said section for the period between the 1st July, 1956 and the 31st December, 1956.

[No. 4(77)-F.I./57.]

B. SHUKLA, Dy. Secy.

CORRIGENDUM

In the "Schedule of Excess Expenditure of the Government of Bombay for 1953-54", annexed to the Ministry of Finance (Department of Economic Affairs) Notification No. S.R.O. 888, dated the 23rd March, 1957, published at pages 500-501 of Part II—Section 3 of the Gazette of India, dated the 23rd March 1957—re-number the column headed "Excess" which is numbered as 4, 5 and 6 as column 4.

(Department of Company Law Administration)

New Delhi, the 7th May 1957

S.R.O. 1435.—In exercise of the powers conferred by sub-section (1) of section 641 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following alterations in Part II of Schedule V to the said Act, namely:—

In the said Part,—

1. (i) for the heading "5 List of Past and Present Members", the heading and the mark "5 List of Past and Present Members and Debenture Holders @ "shall be substituted;
- (ii) at the end of the form under the same heading, the following mark and the note shall be inserted, namely:—

"@ In the case of a company which has issued debentures, particulars about its debenture holders, past and present, should also be furnished under this item, adapting the form suitably for the purpose";
2. The heading "CERTIFICATES AND OTHER DOCUMENTS ACCOMPANYING ANNUAL RETURN" shall be omitted.
3. The heading in italics "Certified copies of Accounts" and the paragraph thereunder shall be omitted.

[No. F.8/159/56-PR.]

K. R. P. AIYANGAR, Jt. Secy.

(Department of Revenue)
DANGEROUS DRUGS*New Delhi, the 30th April 1957*

S.R.O. 1436.—In exercise of the powers conferred by sub-section (2) of section 4 of the Dangerous Drugs Act, 1930 (2 of 1930), the Central Government hereby makes the following further amendment in the Central Opium Rules, 1934, the same having been previously published as required by sub-section (1) of section 36 of the said Act, namely:—

For the second proviso to rule 4 of the said Rules, the following proviso shall be substituted, namely:—

"Provided further that any person who cultivates poppy without previously obtaining a licence may be granted a licence by the licence granting authority with retrospective effect, on payment forthwith of penalty at the rate fixed from time to time by the State Government, in addition to the duty due. Such penalty shall not be refunded. The Patwari shall maintain a record of poppy cultivation in a register in the annexed form."

[No. 8.]

CENTRAL EXCISES

New Delhi, the 4th May 1957

S.R.O. 1437.—In exercise of the powers conferred by sub-rule (1) of rule 8, of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Cotton Fabrics proved to the satisfaction of the Collector of Central Excise to be intended for use in the manufacture of cotton absorbent lint, from the duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944):

Provided that no exemption shall be admissible unless the procedure set out in Chapter X of the said rules is followed in respect of such fabrics.

[No. 29/57.]

S.R.O. 1438.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts spindle tape from the excise duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944).

[No. 30/57.]

B. D. DESHMUKH, Dy. Secy.

(Department of Revenue)

CUSTOMS

New Delhi, the 4th May, 1957.

S.R.O. 1439.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by the said sub-section for the information of persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after 4th June 1957. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Rules

1. *Short title.*—These rules may be called the Customs Duties Drawback (Tele-communication Equipments) Rules, 1957.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(a) 'the Act' means the Sea Customs Act, 1878 (VIII of 1878);

- (b) 'imported materials' means duty-paid materials imported in India or the State of Pondicherry by a manufacturer registered under rule 4 of these rules;
- (c) 'tele-communication equipment' includes all types of telephone instruments (including protective devices), equipment used in Telephone Exchanges, railway control system, carrier telephone system, telephone repeaters and transmission measuring instruments, which have been manufactured or assembled in India or the State of Pondicherry by a registered manufacturer, and in the manufacture of which imported materials have been used;
- (d) 'half year' means a period of six months commencing with the first day of January, or the first day of July; and
- (e) 'registered manufacturer' means a manufacturer or assembler of telecommunication equipment registered under rule 4.

3. *Goods in respect of which drawback may be allowed.*—Subject to the provisions of the Act and these rules, a drawback, shall be allowed in respect of any or all the imported material used in a telecommunication equipment (hereinafter referred to as 'goods'), manufactured or assembled in India or the State of Pondicherry by a registered manufacturer and exported therefrom; or shipped as stores on board a ship proceeding to a foreign port.

Provided that the goods are packed by the registered manufacturer in tamper-proof containers bearing on their outside, the description of the goods, the name of the manufacturer, the brand or code and such other particulars as the Chief Customs Officer or the Customs Collector may from time to time specify in this behalf.

4. *Registration of manufacturers.*—(1) A drawback under those rules shall be admissible in respect of only such goods as have been manufactured or assembled by a person who has been registered under, and for the purposes of, these rules by a Chief Customs Officer authorised in this behalf by the Chief Customs Authority and hereinafter referred to as the authorised Chief Customs Officer.

(2) An application for registration shall be made by a manufacturer or assembler of the goods to the authorised Chief Customs Officer.

(3) Such application shall describe the specific brands or varieties of the goods in respect of which registration is desired, and shall, in respect of each such brand or variety furnish,—

(a) the description and quantity of different imported materials used in the manufacture or assembly of each variety, brand or patent of good in such convenient number as the Customs Collector thinks fit,

(b) the average amount of customs duty, based on the values and the rates of duty in force during the preceding year, paid on the imported material referred to in the foregoing sub-clause.

(4) The authorised Chief Customs Officer may, if he is satisfied that the requirements of these rules have been fulfilled, register the applicant as a registered manufacturer of the goods.

(5) Subsequent to such registration, the registered manufacturer shall not alter the composition or formula of any brand or variety of the goods, nor the quantity of different imported materials used in their manufacture, without the prior approval of the authorised Chief Customs Officer.

(6) Any registered manufacturer contravening the provision of the last preceding sub-rule shall render himself liable to have his registration cancelled, without prejudice to any other penalty to which he may be subject under the Act and these rules.

5. *Rate of drawback.*—(1) Where the Customs Collector is satisfied that the claim for drawback is established under these rules, such drawback shall be paid at the rate specified hereunder.

(2) The rate of drawback of duty admissible under these rules on the shipment of goods shall be seven eighths of the average amount of customs duty paid on the imported materials used in the manufacture or assembly of the goods.

(3) Such rate shall be determined every half year on the basis of statements furnished by the registered manufacturer and verified by the authorised Chief

Customs Officer, of the average value of imported materials used in the manufacture or assembly of the goods and the duty paid thereon, such average being calculated on the basis of his imports during the preceding one year or such longer period as the authorised Chief Customs Officer may deem necessary.

(4) Such rate of drawback shall be in force only for the half year in which it has been determined and shall apply to all shipments made during half year from any port in India or the State of Pondicherry.

6. *Manner of allowing drawback.*—(1) A drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) the shipper of the goods shall make a declaration on the relative shipping bill that a claim for the drawback under section 43-B of the Act, is being made;
- (b) shall attach to the relative shipping bill a certificate from the registered manufacturer of the goods to the effect that the unit or units, or the quantity, of different imported materials used in the manufacture or assembly of each type or brand of the goods have not been altered subsequent to the registration except under, and in accordance with, the provisions of sub-rule (5) of rule 4;
- (c) the shipper shall, in the shipping bill, furnish, in addition to the particulars required under section 29 of the Act such additional particulars as may, in the opinion of the Customs Collector, be necessary for the purposes of these rules, and in particular, such additional particulars in respect of the following matters as the Customs Collector may require, namely:—
 - (i) the description of the goods;
 - (ii) the name of the registered manufacturer, his registration number and the name of the officer by whom he has been registered;
 - (iii) the particulars of any brand or trade mark attached to the goods; and
 - (iv) weight, value, patent number and such other specifications of the components of every unit of the goods;
- (d) the shipper shall, at the time of shipment or subsequently at the time of examination of the claim for the drawback, as the Customs Collector may decide, furnish—
 - (i) a statement of the description, quantity and value of the different imported materials, imported in the year preceding the half year in which shipment is allowed;
 - (ii) a statement of the description and quantity of the different imported materials used in the manufacture of tele-communication equipment of each type or brand of the goods tendered for export under claim for drawback; and
 - (iii) a statement of the average value and the average duty paid on the imported materials used in every telecommunication equipment of each type or brand of the goods tendered for shipment such averages being calculated on the basis of the value and duty paid on identical imported materials, imported in the year preceding the quarter in which the shipment is made.

(2) No drawback shall be allowed on the shipment of any type or brand of the goods in respect of which the composition has been altered contrary to the undertaking furnished under sub-rule (5) of rule 4.

7. *Powers of Customs Collector.*—For the purposes of enforcing these rules, the authorised Chief Customs Officer or the Customs Collector may require

- (a) a registered manufacturer to produce any books of account or other document of whatever nature relating to the use of imported materials in the manufacture or assembly of the goods, and
- (b) require the production of such certificate, document or other evidence in respect of each claim for the drawback as may, in his opinion, be necessary.

8. *Access to manufactory.*—A registered manufacturer of the goods in respect of which a drawback is claimed shall give access to every part of his manufactory or assembly plant to an officer of the Central Government specially authorised in this behalf by the authorised Chief Customs Officer to enable him to inspect the processes of manufacture or production and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 57.]

S. K. BHATTACHARJEE, Dy. Secy.

(Department of Revenue)

STAMPS

ORDER

New Delhi, the 30th April 1957

S.R.O. 1440.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which the bond executed on the 6th February, 1957, by the High Commission for Australia in India in connection with the release of a consignment of tuberculin vaccine imported from Australia, is chargeable under the said Act.

[No. 13.]

S.R.O. 1441.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which the lease deed, dated the 15th February, 1957, executed by the Embassy of the Czechoslovak Republic in India, in respect of the premises No. 22/39, Diplomatic Enclave, New Delhi, is chargeable under the said Act.

[No. 14.]

M. PANCHAPPA, Under Secy.

ERRATUM

"At page 602 of the Gazette of India Part II—Section 3, dated the 23rd March, 1957, in S.R.O. 892 in line 2, for 'Medical' read 'Medicinal'".

CENTRAL BOARD OF REVENUE

INCOME TAX

New Delhi, the 24th April 1957

S.R.O. 1442.—In exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Board of Revenue hereby directs that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been published as required by sub-section (4) of the said section.

This amendment shall come into force on 1st day of June, 1957.

Amendment

In the said rules—for rule 19 and the Forms appended thereto, the following shall be substituted, namely:—

Rule 19.—The return of total income and total world income required under sub-section (1) or sub-section (2) or sub-section (2A) of section 22 shall be:—

- (i) in the case of persons, not being a company, who derive income from any sources, which include business, profession, or vocation, in Form A annexed to this Rule;
- (ii) in the case of persons not being a company who derive income from sources other than business, profession or vocation, (not being a share as a partner in a firm or as a member of an association of persons), in Form B annexed to this Rule; and
- (iii) in the case of a company in Form C annexed to this Rule, and shall in each case be verified in the manner indicated in the appropriate form.

FORM A

Form of return of total income and total world income under sub-section (1) or sub-section (2) or sub-section (2A) of Section 22 of the Indian Income-tax Act, 1922 for persons who derive income from sources, including BUSINESS; PROFESSION or VOCATION.

Income-tax year 19.....19.....

Name.....
 Status (Whether individual, H.U.F. etc.).....
 Address: (Office)
 (Residence)

PART I

Statement of total income and total world income during the previous year ended

REMARKS

Section A. If Income arose in a Part B State or a merged territory, mention that State or territory and if it was received in or remitted to another State that other State.

Amount of Income, Profits & Gains Tax already charged or deducted at source

Source of income

Section B. State if the income arose in a foreign country; mentioning the name of that country.

1

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SECTION A.—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.

1

2

3

4

1. SALARIES.

The total amount as detailed in Part VIA of the Return.
Please attach detailed statement of monthly salary and tax deducted therefrom.

2. INTEREST ON SECURITIES.

Interest from which tax has been deducted.

Interest which is tax free.

3. PROPERTY.

Total amount as detailed in Part VI of the Return.

4. BUSINESS, PROFESSION OR VOCATION.

(a) Profits & gains detailed in Part IV of this Return.

(b) Share of profits in a Registered firm.

(c) Share of profits in an unregistered firm or Association of persons.

5. OTHER SOURCES.

Dividends from companies (gross amount), interest on Mortgages, Loans, fixed deposits, Current a/cs. etc.

Ground Rents.

Sources other than those mentioned above (give details).

6. CAPITAL GAINS.

Capital Gains as detailed in Part VII.

Total of Section A.

SECTION B.—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES in the previous year.

(a) NON-RESIDENTS should show full income (except foreign capital gains) in this section as forming part of their TOTAL WORLD INCOME.

(b) persons ORDINARILY RESIDENT in the taxable territories should show their income after deducting upto a maximum of Rs. 4,500 out of income not remitted to the taxable territories (if the amount deducted is less than Rs. 4,500 it should be specified.)

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(c) Persons RESIDENT BUT NOT ORDINARILY RESIDENT should show only so much of the income—

(i) as arises from a business controlled in India or a Profession or Vocation set up in India, subject to the statutory deduction of upto Rs. 4,500/- as above, or

(ii) as is actually received in or remitted to the taxable territories out of any other income.

[Please state for each item the heading of the income as in Section A.]

- (1)
 (2)
 (3)

Total of Section B.

SECTION C.—NOT APPLICABLE IN THE CASE OF NON-RESIDENTS.

REMITTANCES TO THE TAXABLE TERRITORIES out of Income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March, 1946 and before the 1st April, 1948. (If the remittance is out of Capital Gains chargeable to tax please state this specifically).

(a) Out of income which accrued or arose in the State of Jammu & Kashmir and—

(i) was not taxed,

(ii) was included in the total income but not actually charged to tax,

(iii) was included in the total income and also charged to tax in the appropriate year.

[Item (iii) is to be mentioned only but not to be added in the total income.]

(b) Out of income which accrued or arose in a Part B State or merged territory or an erstwhile Indian State, and

(i) was not taxed,

(ii) was included in the total income but not actually charged to tax,

(iii) was included in the total income and also charged to tax but at a lower rate,

(iv) was included in the total income and also charged to tax at full rate in the appropriate year.

1	2	3	4
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[Items (iii) and (iv) are to be mentioned only but not to be added in the total income.]

(c) Out of income which accrued or arose in Chandranagore, and

(i) was not taxed,

(ii) was included in the total income and also charged to tax at full rate in the appropriate year.

[Item (ii) is to be mentioned only but not to be added in the total income.] *

(d) Out of income which accrued or arose in a foreign country, and

(i) was not charged to tax on account of the deduction of upto Rs. 4,500 or otherwise.

(ii) was charged to tax.

[Item (ii) is to be mentioned only but is not to be added in the total income.]

Total of Section C.

Total of Sections A, B and C.

Sources of Income	Particulars of items	Amount Rs.
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SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B AND C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—

that the receipt is of a casual nature not arising from any business, profession, vocation or occupation; or
that it is exempt under any other provision of the Indian Income-tax Act; or

that it is not accounted for in the books of account due to non-adjustment of account; or for any other reason.

Total of Section D.

PART II

Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable

	Rs.
1. Earned income allowance under Section 15A—	
2. Sums deducted from salary payable by the Government and to which the first proviso to sub-section (1) of section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the Insurance Company must be attached).	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b) a recognised provident fund or (c) a provident fund established under the Employees Provident Fund Act, 1952, or (d) an approved superannuation fund and (e) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax free securities.	
7. Income from new Industrial undertakings exempt under Section 15-C.	
8. Donations to charitable institutions and Funds.—Exempt under section 15B.	
9. Other items, if any	
Total	

PART III

Particulars required under Sub-section (5) of Section 22 of the Income tax Act, 1922

(a) *To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's return.*

Name in which the business, profession or vocation carried on, or in the case of a firm the firm's name

Principal place of the business, profession or vocation.

Location and style of each branch.

1.

2.

3.

(b) *To be completed in the case of firms only*

Name of each partner	Residential Address	Extent of share including interest on a capital, salary commission or other remuneration if any, (Give details).
----------------------	---------------------	--

(c) *To be completed in case where the assessee is a partner in a firm or firms.*

Name and address of the firm	Name of each Partner including the assessee	Address of each partner	Share of each partner including interest on capital, salary, commission or other remuneration, if any, (Give details)
------------------------------	---	-------------------------	---

PART IIIA

Particulars to be filled up in the case of Hindu Undivided Families only.

Name of family

Address

Serial No.	Name and of members of the family at the end of the previous year who were entitled to claim partition	Relationship	Age at the end of the previous year	Remarks
------------	--	--------------	-------------------------------------	---------

1	2	3	4	5
---	---	---	---	---

PART IV

Particulars of income from Business, Profession or Vocation

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partners' individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the manufacturing accounts or Trading Accounts, the Profit and Loss Accounts and Balance Sheet or trial balances must be attached to this Return. If the accounts are kept on any other system the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accountancy system must be attached to this Return. If the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of account maintained for the business should accompany the return.

PROFIT OR LOSS AS PER
PROFIT AND LOSS
ACCOUNT (OR STATEMENT
CORRESPONDING TO THE
PROFIT AND LOSS
ACCOUNT) FOR THE
YEAR ENDED 19 .

Rs.

Rs.

Add—(deduct if the above figure is a loss)

Any profits or gains not included in arriving at the above figure of profit

Reserve for bad Debts

Sums carried to Reserve for provident or other funds

Interest credited to reserves or other funds

Expenditure of the nature of charity or presents

Expenditure of the nature of capital

Income-tax or Super-tax

Drawings of proprietor or partners

Salaries and commission paid or credited to the proprietor or partners

Interest allowed to proprietor or partners on capital or loan accounts

Rental value of the property owned and occupied

Cost of additions to or alterations, extensions or improvements to any of the assets of the business, profession or vocation

Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above

Depreciation of any of the assets of the business, profession, vocation or development rebate in respect of any of the assets of the business

Private or personal expenses

Any other expenditure not incurred wholly and exclusively for the purpose of the business profession or vocation (Give details).

Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922 (Give details).

Deduct—

Any Profit or gain, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid (Give details)

Interest on security tax free

Depreciation allowable as shown in Part V of this Return

Development rebate allowable as shown in Part V of this Return

Scientific Research Expenditure (If not charged in arriving at the above figure of profit).

(i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business—(Give details)

PART V Depreciation

Statement of particulars prescribed under proviso (a) of Section 10 (2) (vi) of the Income-tax Act, 1922, and of the Amount of depreciation allowable

Description of building, machinery, plant or furniture	*Written down value as at the beginning of the accounting period	†Capital expenditure during the year for additions, alteration, improvements & extensions	Date from which the Additions, etc., referred to in Col. (3) are used for the purposes of the business, profession or vocation	If a Plant or machinery has been sold or discarded during the year, show in this column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value	Amount on which depreciation is now allowable	Prescribed rate per cent.	No. of days double shifts & triple shifts separately	Initial	Depreciation claimed			
									Normal	Additional under clause (vi a) section (2) of section 10	Extra shift allowance	Total
I	2	3	4	5	6	7	8	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)

- *NOTES—(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.
 †(2) Capital expenditure on new machinery or plant or new building erected should be shown separately and in the remarks column against each such entry it should be indicated that initial depreciation is claimed.

PART V—contd.

Development rebate under Section 10 (2) (vi b)

Statement of particulars prescribed for the purposes of clause (vi b) of section 10 (2) of the Indian Income-tax Act, 1922, and of the amount of Development Rebate allowable

Description of new machinery and plant installed	Actual cost of new machinery and plant installed	Date of installation	Rate per cent.	Amount of rebate	REMARKS
1	2	3	4	5	6

PART VI
Income from property

Serial No.	
1	Name of village or town where the property is situated
2	Name of Street and number of property
3	When the property is situated in a Municipality, the name of the person in whose name the property stands in the Municipal registers
4	Whether the property is occupied by the owner or let
5	If you are a part owner of the property state the amount of your share and the names of the other part-owners and their shares
6	Annual Municipal valuation of the property
7	Full annual rent payable by the tenant if the property is let
8	Tenant's burden's (including rates) borne by owner—Give details
9	Owner's burdens (including rates) borne by tenants—Give details
10	In case of property occupied by the owner for his own residence, half of the annual value or Rs.1800/- whichever is less
11	Annual letting value after adjusting for Cols. 9, 10 and 10 A.
12	One-sixth of the annual letting value as in Col 11
13	Premium paid to insure the property against damage or destruction
14	Interest on a mortgage or charge, or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property.
15	Ground rent paid for the property.
16	Land Revenue paid for the property.
17	Collection charges paid
18	Amount claimed on account of the property remaining vacant
19	Period during which the property remained vacant?
20	Total of Columns 12 to 18
<p>Total Income from property</p> <p>Less—(i) Claim for irrecoverable rent (give details separately)</p> <p>(ii) Income from property erected during the period 1st April, 1946 to 31st March 1956 which is exempt for a period of two years from the date of completion. (Date of completion to be specified).</p> <p>Net Income from property carried to Part I of the return—</p>	
<p>Net annual value assessable after deduction of Columns 12 to 20 from Column 21</p>	

PART VIIA
Salaries

	1	Name and address of employer
	2	Total amount of salary, wages, annuities, pensions, gratuities, commission, bonus, fees and profits in lieu of salary and wages due to be paid, whether received or not
	3	Total amount of periodical cash allowances like house rent allowance, entertainment allowance etc. (Give details)
	4	Employer's contributions to recognised provident fund and interest credited to assessee's account in the fund
	5	Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer. (Give basis of computation). State also whether accommodation is furnished or unfurnished.
	6	Where a free conveyance has been provided by the employer, estimated value of the perquisite. (Give details).
	7	Remuneration paid by employer for domestic and personal services provided to the assessee. (Give details).
	8	Value of free or concessional passages on home leave, and other travelling abroad provided by the employer. (Give details)
	9	Estimated value of any other benefit or amenity provided by the employer, free of cost or at concessional rate, not included in the preceding columns. (Give details)
	10	Total Salary. (Total of columns 2 to 9)
	11	Amounts included in column 10 which are claimed to be non-taxable u/s 4(3) (vi), 4(3) (vii), 4(3) (xvi), 4(3) (xvii) 4(3) (xv) or under Clause (iii) of Explanation 1 to Sec. 7 (1) or Sec. 7(2) (i). Give details.
	12	Entertainment allowance u/s. 7(2) (ii)
	13	Expenditure on own conveyance (giving details separately for running expenses and wear and tear claimed) u/s. 7(2) (iia).
	14	Total of columns 11 to 13
	15	Net income chargeable under the head 'salaries' transferred to Part I of the Return. (column 10 minus 14).

Deduction claimed in respect of

PART VII
Particulars of Capital Gains
Statement A

Serial Number	Description of asset	Date on which asset became property of the assessee.	Date of the transaction of sale, exchange etc.	Full value of the consideration for which the sale, exchange, etc. was made	Deductions				Amount of capital gains, (Col. 5 minus col. 9). If amount is a loss (col. 9 — col. 5) enter the figure marking it distinctly as 'loss', or in red ink.
					Actual cost (or in cases applicable, the value which should be deemed to be the actual cost) (See Col. 10 of Part B)	Expenditure incurred solely in connection with the same, exchange etc.	Option or other moneys received and retained by the assessee on any previous occasion	Total of actual cost & other deductions admissible (Total of Cols. 6 & 7 diminished by col. 8).	
1	2	3	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.	9 Rs.	10 Rs.

*1. House properties (with description regarding size, locality etc.)

Net Capital gains/loss : Rs.
Deduct

1. Exemptions claimed :

(a) Capital gains from house property exempt u/s 12B(4)(a) Rs.
(b) Capital gains from house property re-invested in new house property exempt u/s 12B(4)(b). Rs.

2. Capital losses brought forward from earlier years (mention relevant assessment years: .. Rs.

*2. Other assets (with description regarding nature of properties).

*NOTE.—Show separately (1) and (2).

Net capital gain/loss transferred to item 6 Sec. A of Part I of this return

Statement B

1	2	3	4	5	6	7	8	9	10	11	12
Description of asset	Date on which asset became property of the assessee	Manner in which asset became property of assessee, (here state whether by purchase, or construction at own expense, inheritance, succession gift, family partition, etc. as may be applicable).	Actual cost of the asset to the assessee on the date mentioned in column 2	Where the asset became the property of the assessee before 1st January 1954 the fair market value of asset on that date.	Actual cost of the asset to previous owner, and if it cannot be ascertained the fair market value at the date on which asset became property of previous owners, (mention the date also)	Fair market value of asset on 1st January, 1954 if asset became property of previous owner before 1st January 1954)	Fair market value of asset on the date of gift to assessee (in case asset became property of assessee by gift before 1st April, 1956).	Fair market value of asset on the date of family partition (in case asset became property of assessee on family partition, whether before or after 1st April, 1956)	Before 1-1-54 or upto the date of gift, if earlier than 1-4-56 or u to the date of partition, as applicable	After the relevant date mentioned in the preceding column.	Actual cost, or the value deemed to be the actual cost (indicating how it is arrived with reference to the figures in the preceding columns) transferred to Col. 6 Part A.
					Where asset became property of assessee by purchase or construction at own expense		Where asset became property of assessee otherwise than in manner referred to in Col. 4/5, as applicable		Expenditure of a capital nature, if any, supported by adequate proof, incurred by the assessee in making any addition or alteration in respect of which no allowance is admissible under sections 8, 9, 10 and 12		

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IIIA, IV, V, VI, VIA and VII of this Return is correct and complete that the amount of total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that on other income accrued or arose was received by the firm ^{*me} during the the family the association the local authority

said year and that I the firm the family the association had during the said years no other sources of income

I further declare that I the firm was resident and ordinarily resident resident but not ordinarily resident taxable not resident the family the association in the territories during the previous year for which the Return is made, married individual/widow/widower

**I also declare that I was a an unmarried individual at the end of the previous year for which the return is made.

Date Signature
Address †Status

*NOTE 1.—The alternatives which are not required in the declaration should be scored out.

†NOTE 2.—The declaration shall be signed—

- In the case of an individual by the individual himself ;
- In the case of a Hindu Undivided Family by the Manager or *Karta* ;
- In the case of local authority by the principal officer ;
- In the case of a firm by a partner ; and
- In the case of any other association by a member of the association.

NOTE 3.—This declaration should be made in the case of an individual.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

FORM OF RETURN OF PARTICULARS TO BE FURNISHED UNDER SECTION 38 OF THE INDIAN INCOME-TAX ACT, 1922 (See paragraph 4 of Notice).

(a) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under Section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

Names of partners

Address

Representative's Signature

Date

Designation

(b) To be filled up in the case of *Hindu Undivided Families* only.

Name of family

Address

Serial No.	Names of adult members of family	Address
1	(Manager or <i>Karta</i>)	
2		
3		
4		
5		
6		

Date	Representative's Signature
	Designation
(c) To be filled up by Trustees, Guardians or Agents only.	

Names and addresses of persons for whom the assessee is the trustee, guardian or agent		Whether trustee, guardian or agent
Name	Address	

Date	Signature
	Designation
	Address

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
-					
3					

Date	Signature
	Address

(e) (To be filled in by any dealer, broker, or agent or any person concerned in the management of stock or commodity exchange).

Statement of the names and addresses of all persons to whom the assessee has paid in the previous year :

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities ; and

- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the sale, exchange, or transfer of capital assets or on whose behalf or from whom the assessee has received any such sum and particulars of all such payments and receipts.

[The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required to make the statements should treat all payments and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts).

Serial No.	Name and address of the person to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book adjustment
------------	--	--	-------------------------	----------------------------	--

Date _____ Signature _____
 Address _____
 FORM B

Form of Return of Total Income and Total World Income under Sub-Section (1) or Sub-Section (2) or Sub-Section (2A) of Section 22 of the Indian Income-Tax Act, 1922, for persons who derive income from sources other than Business, Profession or Vocation (not being a share, as a partner in a firm or as a member in an association of persons.)

Income-tax year 19 -19

Name
 Status (whether individual, H.U.F. etc.)
 Address : (Office)
 (Residence)

PART I

Statement of total income and total world income during previous year ended.....

Source of income	Amount of income Profits and Gains	Tax already charged or deducted at source	Remarks Section A. If income arose in a Part B State or a merged territory mention that State or territory, and if it was received in or remitted to another State that other State. Section B. State if the income arose in a foreign country ; mentioning the name of that country.
1	2	3	4

SECTION A.—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.

1. SALARIES

The total amount as detailed in Part V of the Return.

Please attach a detailed statement of monthly salary and tax deducted therefrom.

2. INTEREST ON SECURITIES.

Interest from which tax has been deducted.

Interest which is tax free.

3. PROPERTY.

Total amount as detailed in part IV of the Return.

4. BUSINESS, PROFESSION OR VOCATION.

(a) Share of profits in a Regd. firm.

(b) Share of profits in an unregistered firm or Association of persons.

5. OTHER SOURCES.

Dividends from companies (gross amount), interest on Mortgages, Loans, fixed Deposits, Current a/cs, etc.

Ground Rents.

Sources other than those mentioned above (give details).

6. CAPITAL GAINS.

Capital Gains as detailed in Part VI.

TOTAL OF SECTION A.

SECTION B.—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN THE PREVIOUS YEAR.

(a) **NON-RESIDENTS** should show full income (except foreign capital gains) in this section as forming part of their **TOTAL WORLD INCOME.**

(b) Persons **ORDINARILY RESIDENT**, in the taxable territories should show their income after deducting upto a maximum of Rs. 4,500 out of income not remitted to the taxable territories ; if the amount deducted is less than Rs. 4,500 it should be specified.

(c) Persons **RESIDENT BUT NOT ORDINARILY RESIDENT** should show only so much of the income—

I

2

3

4

- (i) as arises from share in a firm or association of persons whose business is controlled in India or profession or vocation is set up in India,
- (ii) as is actually received in or remitted to the taxable territories out of any other income.

[Please state for each item the heading of the income as in Section A.]

- (1)
- (2)
- (3)

TOTAL OF SECTION B.

SECTION C.—NOT APPLICABLE IN THE CASE OF NON-RESIDENTS.

REMITTANCES TO THE TAXABLE TERRITORIES out of income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March, 1946, and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax, please state this specifically.)

NOT APPLICABLE IN THE CASE OF NON-RESIDENTS.

- (a) Out of income which accrued or arose in the State of Jammu and Kashmir, and

- (i) was not taxed,
- (ii) was included in the total income but not actually charged to tax,
- (iii) was included in the total income and also charged to tax in the appropriate year.

[Item (iii) is to be mentioned only but not to be added in the total income.]

- (b) Out of income which accrued or arose in a Part B State or a merged territory or an erstwhile Indian State, and

- (i) was not taxed,
- (ii) was included in the total income but not actually charged to tax,
- (iii) was included in the total income and also charged to tax but at a lower rate,
- (iv) was included in the total income and also charged to tax at full rate in the appropriate year.

[Items (iii) and (iv) are to be mentioned only but not to be added in the total income.]

- (c) Out of income which accrued or arose in Chandernagore, and

- (i) was not taxed,
- (ii) was included in the total income and also charged to tax at full rate in the appropriate year.

[Item (ii) is to be mentioned only but not to be added in the total income.]

I	2	3	4
(d) Out of income which accrued or arose in a foreign country, and			
(i) was not charged to tax on account of the deduction of upto Rs. 4,500 or otherwise,			
(ii) was charged to tax.			
[Item (ii) is to be mentioned only but is not to be added in the total income.]			

TOTAL OF SECTION C.

TOTAL OF SECTIONS A, B & C.

Sources of Income	Particulars of items	Amount Rs.
SECTION D.—IN THIS SECTION SHOULD		
1. BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B & C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR		
2. ANY REASON SUCH AS—		
3. that the receipt is of a casual nature not arising from any business, profession, vocation or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or		
4. that it is not accounted for in the books of accounts due to non-adjustment of accounts; or for any other reason.		
5.		
6.		
7.		

TOTAL OF SECTION D

PART II

Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable

	Rs.
1. Earned income allowance under Section 15-A.—	
2. Sums deducted from salary payable by the Government and to which the first proviso to sub-section (1) of Section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the Insurance Company must be attached.)	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies, (b) a recognised provident fund, or (c) a Provident fund established under the Employees Provident Fund Act, 1952, or, (d) an approved superannuation fund, and (e) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from Income-Tax.	

5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (given details).	Rs.
6. Interest on tax free securities.	
7. Share of Income from new Industrial undertakings exempt under Section 15-C.	
8. Donations to charitable Institutions and Funds exempt under Section 15-B.	
9. Other Items, if any.	
TOTAL	

PART III

Particulars required under sub-section (5) of Section 22 of the Income-tax Act 1922

If you are a partner in a firm, furnish the particulars required below

Name and address of the firm	Name of each partner including the assessee	Residential Address of each partner	Share of each partner including interest on capital, salary, commission or other remuneration, if any (Given details)
------------------------------	---	-------------------------------------	---

PART IIIA

Particulars to be filled up in the case of Hindu Undivided families only.

Name of family

Address

Serial No.	Names of members of the family at the end of the previous year who were entitled to claim partition	Relationship	Age at the end of the previous year	Remarks
1	2	3	4	5

PART : IV—INCOME FROM PROPERTY

1	Serial No.	
2	Name of village or town where the property is situated.	
3	Name of street and number of Property.	
4	When the property is situated in a Municipality, the name of the persons in whose name the property stands in the Municipal registers.	
5	Whether the property is occupied by the owner or let.	
6	If you are a part owner of the property state the amount of your share and the names of the other part owner and their shares.	
7	Annual Municipal valuation of the property.	
8	Full annual rent payable by the tenant if the property is let.	
9	Tenant's burdens (including rates) borne by owner—Give details.	
10	Owner's burdens (including rates) borne by tenants—Give details.	
10A	In case of property occupied by the owner for his own residence, half of the annual value of Rs. 1800/ which ever is less.	
11	Annual letting value after adjusting for cols. 9, 10 and 10A.	
12	One-sixth of the annual value as in Col. 11.	
13	Premium paid to insure the property against damage or destruction.	
14	Interest on a mortgage, or charge or any annual charge on the property or interest on capital borrowed for acquiring constructing, repairing, renewing or reconstructing property.	
15	Ground rent paid for the property.	
16	Land Revenue paid for the property.	
17	Collection charges paid.	
18	Amount claimed on account of the property remaining vacant.	
19	Period during the property remained vacant.	
20	Total Columns 12 to 18.	
21	Net annual value assessable after deducting Column 20 from Column 11.	

Total Income from property

Less—(i) Claim for irrecoverable rent (give detail separately).

(ii) Income from property erected during the period 1st April 1946 to 31st March 1956 which is exempt for a period of two years from the date of completion. (Date of completion to be specified.)

Net income from property carried to Part I of the Return—

PART V—SALARIES

1	Name and address of employer
2	Total amount of salary, wages, annuities, pensions, gratuities, commission, bonus, fees and profits in lieu of salary and wages due to be paid, whether received or not.
3	Total amount of periodical cash allowances like house rent allowance entertainment allowance etc. (Give details).
4	Employer's contributions to recognised provident fund and interest credited to assessee's account in the fund.
5	Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer. (Give basis of computation). State also whether accommodation is furnished or unfurnished.
6	Where a free conveyance has been provided by the employer estimated value of the perquisite. (Give details)
7	Remuneration paid by employer for domestic and personal services provided to the assessee. (Give details)
8	Value of free or concessional passages on home leave, and other travelling abroad provided by the employer. (Give details)
9	Estimated value of any other benefit or amenity provided by the employer, free of cost or at concessional rate, not included in the preceding columns.
10	Total salary. (Total of columns 2 to 9).
11	Amounts included in column 10 which are claimed to be non-taxable u/s 4(3) (vi), 4(3) (via), 4(3) (xiv), 4(3) (xiva) 4(3) (xv) or under Clause (iii) of Explanation I to section 7(1) or Sec. 7(2) (i). Give details.
12	Entertainment allowance u/s 7(2) (ii).
13	Expenditure on own conveyance (giving details separately for running expenses and wear and tear claimed) u/s 7(2) (iii).
14	Total of columns 11 to 13.
15	Net income chargeable under the head 'salaries' transferred to Part I of the Return. (column 10 minus 14.)

Deductions claimed in respect of

Statement B

1	Description of asset											
2	Date on which asset became property of the assessee											
3	Manner in which asset became property of assessee. (here state whether by purchase, (or) constructions at own expense, inheritance, succession, gift, family partition, etc. as may be applicable)											
4	Actual cost of the asset to the assessee on the date mentioned in column 2.				Where asset became property of assessee by purchase or construction at own expense							
5	Where the asset became the property of the assessee before 1st January 1954 the fair market value of asset on that date.											
6	Actual cost of the asset to previous owner, and if it cannot be ascertained the fair market value at the date on which asset became property of previous owner ; (mention the date also).				Where asset became property of assessee otherwise than in manner referred to in Col. 4/5, as applicable							
7	Fair market value of asset on 1st January, 1954 if asset became property of previous owner before 1st January, 1954.											
8	Fair market value of asset on the date of gift to assessee (in case asset became property of assessee by gift before 1st April, 1956).											
9	Fair market value of asset on the date of family partition, (in case asset became property of assessee on family partitions, whether before or after 1st April, 1956.											
10	Before 1-1-54 or upto the date of gift, if earlier than 1-4-56, or upto the date of partition, as applicable.											
11	After the relevant date mentioned in the preceding column											
12	Actual cost, or the value deemed to be the actual cost, (indicating how it is arrived at with reference to the figures in the preceding Cols.) transferred to Col. 6 Part A.											

Expenditure of a capital nature, if any, supported by adequate proof, incurred by the assessee in making any addition or alteration in respect of which no allowance is admissible under sections 8, 9, 10 and 12

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IIIA, IV, V and VI of this Return is correct and complete that the amounts of total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that no other income accrued or arose or was received by ^{*me} during the
 ^{*I} the family the association

said year and that ^{the family} had during the said year no other sources of income.
 ^{the association}

I further declare that ^{*I} ^{resident and ordinarily resident} was ^{resident but not ordinarily resident} in the
 ^{the association} ^{not resident} taxable territories during the previous year for which the Return is made.

**I also declare that I was a ^{*married individual/widow/widower} at the end of the
 ^{an unmarried individual} previous year for which the return is made.

Date Signature
Address †Status

*NOTE 1.—The alternatives which are not required in the declaration should be scored out.

†NOTE 2.—The declaration shall be signed—

- (a) in the case of an individual by the individual himself.
- (b) in the case of a Hindu Undivided Family, by the Manager or Karta.
- (c) in the case of a local authority by the principal officer:

**NOTE 3.—This declaration should be made in the case of an individual.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS
CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFI-
CATION.—

Form of return of particulars to be furnished under section 38 of the Indian Income-tax Act, 1922 (See paragraph 4 of notice).

- (a) To be filled up in the case of *Hindu Undivided Families* only.

Name of family.

Address

Serial No.	Names of adult members of family	Address
1	(Manager or Karta)	
2		
3		
4		
5		
6		

Date

Representative's Signature
Designation

- (b) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the assessee is the trustee, guardian, or agent. Whether trustee, guardian, or agent.

Name	Address
------	---------

Date

Signature
Designation
Address

PART VI
Particulars of Capital Gains
Statement A

Serial Number	Description of asset	Date on which asset became property of the assessee	Date of the transaction of sale, exchange etc.	Full value of the consideration for which the sale exchange, etc. was made	Deductions				Amount of capital gains. (Cols. 5 minus col. 9). If amount is a loss (col. 6—col. 5) enter the figure, marking it distinctly as 'loss', or in red ink.
					Actual cost (or in cases applicable, the value which should be deemed to be the actual cost.) (See Col. 10 of Part B)	Expenditure incurred solely in connection with the sale, exchange, etc.	Option or other moneys received and retained by the assessee on any previous occasion	Total of actual cost and other deductions admissible. (Total of Cols. 6 & 7 diminished by Col. 8)	
1	2	3	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.	9 Rs.	10 Rs.

*1. House properties (with description regarding size, locality etc.)

Net Capital gains/loss : Rs.

Deduct :

1. Exemptions claimed :

(a) Capital gains from house property exempt u/s 12B(4)(a) Rs.

(b) Capital gains from house property re-invested in new house property exempt u/s 12B(4)(b). Rs.

2. Capital losses brought forward from earlier years (mention relevant assessment years) Rs.

Net capital gain/loss transferred to item 6 Sec. A of Part I of this return.

*2. Other assets (with description regarding nature of properties).

*NOTE.—Show separately (1) and (2).

(c) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					
Date	Signature Designation Address				

FORM C

Form of Return of total income and total world income under sub-section (1) or sub-section (2) or sub-section (2A) of section 22 of the Indian Income-tax Act, 1922, for Companies only.

Income-tax year 19 19.....

Name of the Company.....
Address

PART I

Statement of total income and total world income during the previous year ended.

REMARKS

Source of income	Amount of income charged or deducted at source	Tax already received in or remitted to another State or other state	REMARKS
1	2	3	4
			<p>Section A. If Income arose in a part B State, or a merged territory, mention that State or territory and if it was received in or remitted to another State that other state</p> <p>Section B. State if the income arose in a foreign country; mentioning the name of that country</p>

SECTION A.—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.

1

2

3

4

1. **INTEREST ON SECURITIES.** Interest from which tax has been deducted.
Interest which is tax free.
(The amounts as detailed in Part VIA of the return)

2. **PROPERTY.**
Total amount as detailed in Part VI of the Return.

3. **BUSINESS, PROFESSION OR VOCATION.**

(a) Profits and gains detailed in Part IV of this Return.

(b) Share of profits in regd. firm

(c) Share of profits in an unregistered firm or association of persons.

4. **OTHER SOURCES.**

Dividends from companies (gross amount), interest on Mortgages,

Loans, Fixed Deposits, Current a/cs. etc.

Ground Rents.

Sources other than those mentioned above (give details).

5. **CAPITAL GAINS.**

Capital Gains as detailed in Part VII.

TOTAL OF SECTION A.

SECTION B.—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN the previous year.

(a) **NON-RESIDENT COMPANIES** should show full income (except foreign capital gains) in this section as forming part of their TOTAL WORLD INCOME.

(b) **COMPANIES RESIDENT** in the taxable territories should show their income after deducting upto a maximum of Rs. 4,500/- out of income not remitted to the taxable territories (if the amount deducted is less than Rs. 4,500/- it should be specified).

TOTAL OF SECTION B.

SECTION C.—(NOT APPLICABLE IN THE CASE OF NON-RESIDENT COMPANIES).

REMITTANCES TO THE TAXABLE TERRITORIES out of Income which accrued or rose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March 1946 and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax please state this specifically.)

(a) Out of income which accrued or arose in the State of Jammu and Kashmir and—

- (i) was not taxed,
- (ii) was included in the total income but not actually charged to tax,
- (iii) was included in the total income and also charged to tax in the appropriate year.

[Item (iii) is to be mentioned only but not to be added in the total income.]

(b) Out of income which accrued or arose in a Part B State or merged territory or an erstwhile Indian State and

- (i) was not taxed,
- (ii) was included in the total income but not actually charged to tax,
- (iii) was included in the total income and also charged to tax but at a lower rate,
- (iv) was included in the total income and also charged to tax at full rate in the appropriate year.

[Items (iii) and (iv) are to be mentioned only but not to be added in the total income.]

(c) Out of income which accrued or arose in Chandernagore, and

- (i) was not taxed,
- (ii) was included in the total income and also charged to tax at full rate in the appropriate year.

[Item (ii) is to be mentioned only but not to be added in the total income.]

(d) Out of income which accrued or arose in a foreign country and

- (i) was not charged to tax on account of the deduction of upto Rs. 4,500 or otherwise,
- (ii) was charged to tax.

[Item (ii) is to be mentioned only but not to be added in the total income.]

TOTAL OF SECTION C

Total of Sections A, B & C

Source of Income	Particulars of items	Amount Rs.
SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B, AND C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—		
	1. that the receipt is of a casual nature not arising from any business, profession, vocation or occupation or that it is exempt under any other provision of the Indian income-tax Act, or	
	2. that it is not accounted for in the books of account due to non-adjustment of account ; or for any other reason.	
	3.	
	4.	
	5.	
	6.	
	7.	
	8.	

TOTAL OF SECTION D

PART II

Statement of Sums included in the income in respect of which Income-tax and/or Super-tax is not payable

1.	Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details.)
2.	Interest on tax-free securities.
3.	Share of income from New Industrial undertakings exempt under section 15-C.
4.	Donations to charitable Institutions and Funds.
5.	Dividends from an Indian company exempt under section 56A.
6.	Other items, if any.

PART III

Particulars required under sub-section (5) of Section 22 of the Income-tax Act, 1952, and in respect of subsidiary companies of the assessee company

- Place where the Registered Office of the Company is situated.
- Place where the Head Office of the Company is situated.
- Location of each Branch.
- Name and location of subsidiary companies, if any.
- Where the company is a partner in a firm or firms—

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital, salary, commission, or other remuneration if any (give details.)
------------------------------	---	-------------------------	---

PART IV

Particulars of income from Business

If the accounts are kept on the mercantile accountancy, or book profit system, a copy of the manufacturing accounts or trading accounts, the profit and loss account and balance sheet or trial balances must be attached to this Return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the profit and loss account and balance sheet in the mercantile accountancy system must be attached to this Return.

A copy of the Auditor's Report and Certificate must also be attached.

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19

Rs.

Rs.

Add—(deduct if the above figure is a loss)

Any profits or gains not included in arriving at the above figure of profit.

Reserve for bad debts

Sums carried to Reserve for provident or other funds

Interest credited to reserves or other funds

Expenditure of the nature of charity or presents

Expenditure of the nature of capital

Income-tax or Super-tax

Rental value of the property owned and occupied

Cost of additions to, or alterations, extensions or improvements to any of the assets of the business, profession or vocation.

Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above.

Depreciation of any of the assets of the business or development rebate.

Expenses and allowances charged in the accounts in respect of the items referred to in section 10 (4A) (details to be furnished in Part IV A)

Any other expenditure not incurred wholly and exclusively for the purpose of the business. (Give details)

Any other expenditure which is not allowable under the provisions of Section 10. (Give details)

Deduct—

Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (Give details)

Interest on security tax free

Expenses and allowances referred to in section 10(4A) which the company claims as reasonable deduction under sub-Section (2) of Section 10 having regard to the provisions of sub-section (4A) of that Section (details to be furnished in Part IV A)

Depreciation allowable as shown in Part V of this Return.	Rs.	Rs.
Scientific Research Expenditure (if not charged in arriving at the above figure of profit)		
(i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business. (Give details)		
(ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research. (Give details)		
(iii) Any expenditure of a capital nature on scientific research related to the business admissible under section 10(2) (xiv) of the Act. (Give details)		
Any other allowable expenses which has not been charged in arriving at the above figure of profit. (Give details).		
NET PROFIT (or loss) carried to Part I of the Return		

PART IV-A

Particulars of expenditure which has resulted directly or indirectly in the provision of any remuneration or benefit or amenity to directors and other persons having a substantial interest in the company and particulars of allowances claimed under the Act in respect of the Company's assets used by the persons referred to above wholly or partly for their own purposes or benefit [See Section 10(4A)].

1	Serial Number.
2	Name and address of the person (director or a person concerned in the management of the company beneficially owning shares carrying not less than 20 per cent the voting power in the company).
3	Salary, remuneration due or special payments in cash made by the company to the person. (Give details).
4	Value of rent free or concessional-rent quarters provided to him by the company for his occupation. (Give basis of computation).
5	Value of furniture, appliances and amenities provided by the company for the household use of the person, free of cost, or at concessional rent. (Give details).
6	Where a free conveyance has been provided to him by the company, description of the conveyance.
7	Amount of entertainment allowances and other payments in the nature of entertainment allowances paid to him by the company, or amounts reimbursed to him by the company on account of expenses on entertainments.
8	Travelling expenses met by company on account of his tours abroad—including fare and concessional passages on home leave. (Give details).
9	Remuneration paid by company for domestic or personal services provided to him. (Give details).
10	Value of any other benefits or amenities provided to him by the company free of cost or at concessional cost (not included in the preceding columns). (Give details).
11	Amount of depreciation and other allowances claimed by the company in this Return in respect of any of its assets which are wholly or partly used by him for his own private purposes throughout or for any part of the year. (Give details of assets and amount claimed).
12	Remarks

PART V.—DEPRECIATION

Statement of particulars prescribed under proviso (a) of Section 10 (2) (vi) of the Income-tax Act, 1922, and of the Amount of depreciation allowable.

Description of building, machinery, plant or furniture	*Written down value as at the beginning of the accounting period	†Capital expenditure during the year for additions, alterations, improvements and extensions	Date from which the additions, etc., referred to in Col. (3) are used for the purposes of the business, profession or vocation	If a Plant or machinery has been sold or discarded during the year, show in this Column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value	Amount on which depreciation is now allowable	Prescribed rate per cent	No. of days double shifts and triple shifts separately	Depreciation claimed				
								Initial	Normal	Additional under clause (via) of sub-section (2) of section 10	Extra shift allowance	Total
								(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5	6	7	8	9				

*NOTES—(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.

†(2) Capital expenditure on new machinery or plant or new building erected should be shown separately made in the remarks column against each such entry, it should be indicated that initial depreciation is claimed.

DEVELOPMENT REBATE UNDER SECTION 10 (2) (vi b)

Statement of particulars prescribed for the purposes of clause (vi b) of section 10(2) of the Indian Income-tax Act, 1922, and of the amount of Development Rebate allowance.

Description of new machinery and plant installed	Actual cost of new machinery and plant installed	Date of installation	Rate per cent.	Amount of rebate	Remarks
1	2	3	4	5	6

Serial No.

2 Name of village or town where the property is situated

3 Name of Street and number of property

4 When the property is situated in a Municipality, the name of the person in whose name the property stands in the Municipal registers

5 Whether the property is occupied by the owner or let

6 If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares

7 Annual Municipal valuation of the property

8 Full annual rent payable by the tenant if the property is let

9 Tenant's burdens (including rates) borne by owner—Give details

10 Owner's burdens (including rates) borne by tenants—Give details

10A In case of property occupied by the owner for his own residence, half of the annual value or Rs. 1,800, whichever is less

11 Annual letting value after adjusting for Cols. 9, 10 and 10A

12 One-sixth of the annual letting value as in Col. 11

13 Premium paid to insure the property against damage or destruction

14 Interest on a mortgage or charge, or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property

15 Ground rent paid for the property

16 Land Revenue paid for the property

17 Collection charges paid

18 Amount claimed on account of the property remaining vacant

19 Period during which the property remained vacant

20 Total of Columns 12 to 18

21 Net annual value assessable after deducting Column 20 from Column 11

Total Income from property

Less—(i) Claims for irrecoverable rent (give details separately)

(ii) Income from property erected during the period 1st April 1946 to 31st March 1956 which is exempt for a period of two years from the date of completion (Date of completion to be Specified)

Net Income from property carried to Part I of the return.—

PART VI—INCOME FROM PROPERTY

Sec. 3]

THE GAZETTE OF INDIA: MAY 11, 1957/VAISAKHA 21, 1879

PART VII
Particulars of Capital Gains
Statement A.

Serial Number	Description of asset	Date on which asset became property of the assessee	Date of the transaction of sale, exchange etc.	Full value of the consideration for which the sale exchange etc. was made	Deductions—				Amount of capital gains (Col. 5 minus Col. 9) If amount is a loss (Col. 9—Col. 5) enter the figure, marking it distinctly as 'loss, or in red ink.
					Actual cost (or in cases applicable, the value which should be deemed to be the actual cost). (See Col. 10 of Part B)	Expenditure incurred solely in connection with the sale exchange etc.	Option or other moneys received and retained by the assessee on any previous occasion	Total of actual cost & other deductions admissible. (Total of Cols. 6 & 7 diminished by col. 8)	
1	2	3	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.	9 Rs.	10 Rs.

*1. House properties (with description regarding size, locality etc.)

*2. Other assets (with description regarding nature of properties).

*NOTE:—Show separately (1) and (2).

Net Capital gains/loss : Rs.

Deduct :

1. Exemptions claimed :

(a) Capital gains from house property exempt u/s 12B(4)(a) Rs.

(b) Capital gains from house property re-invested in new house property exempt u/s 12B(4)(b). Rs.

2. Capital losses brought forward from earlier years (mention relevant assessment years) . Rs.

Net capital gain/loss transferred to item 6 Sec. A of Part I of this return

Statement

1	Description of asset										
2	Date on which asset became property of the assessee										
3	Manner in which asset became property of assessee (here state whether by purchase, or construction at own expense, inheritance, succession, gift, family partition etc. as may be applicable)										
4	Actual cost of the asset to the assessee on the date mentioned in column 2										Where asset became property of assessee by purchase or construction at own expense
5	Where the asset became the property of the assessee before 1st January, 1954 the fair market value of asset on that date										
6	Actual cost of the asset to previous owner, and if it cannot be ascertained the fair market value at the date on which asset became property of previous owner; (mention the date also)										Where asset became property of assessee otherwise than in manner referred to in Col. 4/5, as applicable
7	Fair market value of asset on 1st January, 1954 (if asset became property of previous owner before 1st January, 1954)										
8	Fair market value of asset on the date of gift to assessee (in case asset became property of assessee by gift before 1st April, 1956)										
9	Fair market value of asset on the date of family partition (in case asset became property of assessee on family partition whether before or after 1st April, 1956)										
10	Before 1-1-54 or upto the date of gift, if earlier than 1-4-56, or upto the date of partition, as applicable.										Expenditure of a capital nature, if any, supported by adequate proof, incurred by the assessee in making any addition or alteration in respect of which no allowance is admissible under sections 8, 9, 10 and 12
11	After the relevant date mentioned in the preceding column										
12	Actual cost, or the value deemed to be the actual cost (indicating how it is arrived at with reference to the figures in the preceding columns) transferred to Col. 6 Part A										

I declare that the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, IVA, V, VI, VII and VIII of his Return is correct and complete, that the amount total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that no other income accrued or arose or was received by *the company* during the said year and that *the company* had during the said year had no other sources of income.

I further declare that *the company* was Resident and ordinarily resident
Not resident

in the taxable territories during the previous year for which the Return is made.

Date..... Signature.....

Address..... *Status.....

*NOTE V.—The declaration shall be signed by the Principal Officer of the Company.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

[No. 34]

New Delhi, the 29th April 1957

S.R.O. 1443.—The following draft of certain further amendments in the Indian Income-tax Rules 1922, which the Central Board of Revenue propose to make in exercise of powers conferred by section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922) is published as required by sub-section (4) of the said section for information of persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration after the 25th of May 1957.

2. Any suggestion which may be received from any person with respect to the said draft before the date specified above, will be considered by the said Board.

Draft Amendment

The following shall be substituted for Rule 14 of Indian Income-tax Rules, 1922.

14. The certificate to be furnished by the Principal Officer of a Company under Section 20 shall be in the following form:

I. In cases where the dividends declared in respect of a year of account have been paid wholly out of the profits of the year.

NAME OF COMPANY.....

ADDRESS OF COMPANY.....

Date:.....

Warrant for Rs.....(In words and figures or, if the certificate is crossed by an entry in words stating that the amount of dividend is under next multiple of Rs. 50/- above that amount, in figures only).

being dividend at the rate Rs.(Please see footnote 1)

dividend and bonus

(in words and figures) per share for the period from

during the year ending on

(foot note 2) On

theday of 19
shares in the company during the said period.

on19 (date) in the name of

This dividend was declared at the (Foot note 3)
meeting held on the19 to consider the accounts of
the company for the year ending

I/We certify—

1. that the total amount of dividends declared at the aforesaid meeting was Rs.

2. that the details of the profits and gains of the Company for the aforesaid financial year are as under:

(a) Amount not liable to be included in the total income of the company for income-tax purposes is—

(i) representing allowances due in the computation of income under the Income-tax Act in excess of the provision, if any, made in the company's accounts. (Footnote 4).

(ii) other amounts exempt from income-tax. (Footnote 5).

(b) amount liable to be included in total income for Income-tax purposes but on which income-tax is not payable, viz.,

(i) amount on which income-tax or agricultural income-tax was paid or is payable in Pakistan.

(ii) other amounts exempt from income-tax. (Footnote 6).

(c) amount liable to be included in total income on which income-tax is payable.

(d) total profits and gains.

(e) percentage of taxable profits to total profits [percentage of entry (c) to entry (d)].

3. that the percentage stated in paragraph 2(e) therefore represents the percentage of the said dividend which has come out of taxable profits.

4. that income-tax on the profits and gains of the company chargeable to income-tax [item (c) of paragraph (2)] has been/will be paid by me/us to the Government of India.

Signature:

Date:

For.....Ltd.

(TO BE SIGNED BY THE CLAIMANT)

I hereby certify that the dividend above mentioned relate to shares which were my own property at the time when the dividend was declared/during the period from..... to...../on..... (date) and were in the possession of.....

Signature:

Date:

FOOTNOTE:

1. Where tax is deducted by the company, give the gross amount of dividend, the tax deducted and the net dividend paid.

2. Here enter the No. and description of the shares.

3. Here enter the No. and nature of the meeting.

4. Here must be entered the allowances due or received in the income-tax assessment for the relevant years such as depreciation allowance, development rebate, etc., in excess of the amount, if any, provided therefor in the company's accounts for the relevant year.

5. Here exempt incomes such as agricultural income, capital gains made during the years 1st April 1948 to 31st March 1956 should be shown.

6. Here incomes exempted under sec. 15C of the Act, tax-free interest on securities should be shown.

II. In cases where the dividends declared in respect of a year of account have been paid partly out of the profits of that year, and partly out of the accumulated profits or reserves of earlier years, or wholly out of such accumulated profits or reserves.

(NAME OF COMPANY)

(ADDRESS OF COMPANY)

Date:

Warrant for Rs. (in words and figures or, if the certificate is crossed by an entry in words stating that the amount of dividend is under the next multiple of Rs. 50/- above that amount, in figures only) being dividend/ dividend and bonus at the rate of Rs. (F. N. 1) (in words and figures) per share for the period from/during the year ending on (Foot-note 2)/on the day of 19...

shares in this company during the said period 19 (date)
on 19 (date)

in the name of

This dividend was declared at the (Footnote 3) meeting held on the 19..... to consider the accounts of the company for the year ending..... I/We certify—

1. that the total amount of dividends declared at the aforesaid meeting was Rs. made of

- (i) Rs. out of the profits of the year ending..... and/or
- (ii) Rs. (Footnote 4) out of the reserves formed out of the profits or accumulated profits of the earlier—

Y ear ending.....

Y ear ending.....

Y ear ending.....

2. that the details of the profits and gains of the Company for the financial years sub-paragraphs (i) and (ii) of paragraph 1 of this certificate are as under :

	Profits and gains of the financial years ending	Profits and gains of the earlier financial years		
		Year ending	Year ending	Year ending
	I	4	3	4

(a) Amount not liable to be included in the total income of the company for incometax purposes is :

(i) representing allowances due in the computation of income under the I.T. Act in excess of the provision, if any, made in the Company's accounts.

(Footnote 5).

(ii) other amounts exempt from Income-tax.

(Foot-note 6)

(b) Amount liable to be included in total income for I.T. purposes but on which Income-tax is not payable, viz,

(i) amount on which Income-tax or agricultural income-tax was paid or is payable in Pakistan.

(ii) other amounts exempt from Income-tax.

(Foot-note 7)

I 2 3 4

- (c) Amount liable to be included in total income on which income-tax is payable.
- (d) Total profits and gains.
- (e) Percentage of taxable profits to total profits (percentage of entry (c) to entry (d)).
- (f) Amounts appropriated out of the profits for declaring the dividends of which this dividend forms a part (as per para 1 above).
- (g) Taxable profits included in the amount of the dividends stated at (f) (i.e. the percentage stated at (e) of the dividend amount at (f)).

- (h) Sum total of the taxable profits of all the relevant accounting years included in the amount of the dividends declared at the said meeting.

3. that as stated in paragraph 2(h), the taxable profits of the company utilised by the company for declaring dividends of Rs. at the said meeting, amount to Rs. or percentage of the said dividends.

4. that Incometax on the profits and gains of the company chargeable to income tax item (c) of paragraph (2) has been/will be paid by me/us to the Government of India.

Signature:

Date:

For.....Ltd.

(TO BE SIGNED BY THE CLAIMANT)

I hereby certify that the dividend above mentioned relates to shares which were my own property at the time when the dividend was declared/during the period from to/on(date) and were in the possession of

Signature:

Date:

FOOTNOTE:

- Where tax is deducted by the Company, give the gross amount of dividend, the tax deducted and the net dividend paid.
- Here enter the No. and description of the share.
- Here enter the Number and the nature of the meeting.
- For the allocation to different accounting years of funds utilised by the company for distribution of dividends, the total dividends should first be allocated to the amount appropriated therefor from the profits and gains of the accounting year in respect of which the dividend is declared, and the balance, if any, should be deemed to have come out of the whole or such portion of the undistributed profits (reserves and accumulated profits) of one or more years immediately preceding that year of account as would be just sufficient to cover the amount in excess.
- Here must be entered the allowances due or received in the Income-tax assessment for the relevant years such as depreciation allowance, development rebate, etc. in excess of the amount, if any, provided therefor in the company's accounts for the relevant year.
- Here exempt incomes such as agricultural income, capital gains made during the years 1-4-1948 to 31-3-1956 should be shown.
- Here incomes exempted under Section 15C of the Act, tax-free interest on securities should be shown.

NOTE.—In the case of interim dividends, insert the word "Interim" before the word dividend wherever it occurs in the form of the warrant. In such a case, the paragraphs 1 and 2 of the certificate need not be filled in but when the final dividend is declared the certificate should cover the necessary information regarding the interim dividend also.

[No. 40.]

N. H. NAQVI, Secy.

INCOME-TAX

New Delhi, the 29th April 1957

S.R.O. 1444.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in supersession of its notification S.R.O. 912 (No. 29-Income-tax dated the 10th April, 1956) the Central Board of Revenue hereby directs that Shri S. P. Jain, a Commissioner of Income-tax, shall perform all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases as were comprised in the States of Bihar and Orissa on 31st October 1956.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax Authority outside his jurisdictional area.

While exercising the said functions the said Shri Jain shall be designated as Commissioner of Income-tax, Patna.

This notification shall be deemed to have taken effect from the after noon of the 29th day of March, 1957.

Explanatory Note

[This note does not form a part of the amendments but is intended to be merely clarificatory].

The amendment have become necessary on account of a change in the incumbent of the post of the Commissioner of Income-tax.

[No. 36(55/1/57-IT.)]

S.R.O. 1445.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922), and in supersession of its notification S.R.O. 910 (No. 27-Income-tax dated the 10th April 1956) the Central Board of Revenue hereby directs that Shri J. P. Singh, a Commissioner of Income-tax, shall perform all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases as were comprised in the State of Madras except the area known as Fort Cochin in the Malabar District on 31st October 1956.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax Authority outside his jurisdictional area.

While exercising the said functions the said Shri Singh shall be designated as Commissioner of Income-tax, Madras.

This notification shall be deemed to have taken effect from the forenoon of the 11th day of April, 1957.

Explanatory Note

[This note does not form a part of the amendments but is intended to be merely clarificatory].

The amendments have become necessary on account of a change in the incumbent of the post of the Commissioner of Income-tax.

[No. 37(55/1/57-IT.)]

S.R.O. 1446.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in supersession of its notification S.R.O. 972 (No. 35-Income-tax dated the 20th April 1956) the Central Board of Revenue hereby directs that Shri Pyarelal Aggarwal, a Commissioner of Income-tax, shall perform all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases as were comprised in the States of Uttar Pradesh and Vindhya Pradesh on 31st October 1956.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax Authority outside his jurisdictional area.

While exercising the said functions the said Shri Aggarwal shall be designated as Commissioner of Income-tax, Lucknow.

This notification shall be deemed to have taken effect from the fore noon of the 24th day of April 1957.

Explanatory Note

[This note does not form a part of the amendment but is intended to be clarificatory]

The amendment have become necessary on account of a change in the incumbent of the post of the Commissioner of Income-tax.

[No. 38(53/1/57-IT).]

New Delhi, the 1st May 1957

S.R.O. 1447.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922), and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from 1st May, 1957, Shri V. V. Subramanian, a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or districts in the State of Assam and the Union Territory of Manipur and Tripura:

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri V. Subramanian shall be designated as the Commissioner of Income-tax, Assam Manipur and Tripura with headquarters at Calcutta.

Explanatory Note

[This does not form part of the amendments but is intended to be clarificatory].

The amendments have been necessitated due to the separation of Assam, Manipur and Tripura charge from the (Central) Calcutta charge.

[No. 41/55/147/56-IT.]

S.R.O. 1448.—In exercise of the powers conferred by sub-section (2) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922), and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May 1957 Shri V. V. Subramanian a Commissioner of Income-tax, shall perform all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons, such incomes or classes of incomes or of such cases or classes of cases as are comprised in the following income-tax Circles at Calcutta namely:—

CENTRAL CIRCLES I TO XIX.

Provided that he shall also perform his functions in respect of such persons or such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax authority outside his jurisdiction.

While performing the said functions the said Shri Subramanian shall be designated as the Commissioner of Income-tax (Central) Calcutta.

Explanatory Note

[This does not form a part of the amendments but is intended to be clarificatory].

The amendments have been necessitated on account of the separation of the (Central) Calcutta from the Assam, Manipur, Tripura Charge.

[No. 42(55/147/56-IT).]

S.R.O. 1449.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from 1st May, 1957:—

- (i) Shri V. V. Subramanian a Commissioner of Income-tax shall be designated as Commissioner of Income-tax, West Bengal, and perform all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases as are comprised in the Income-tax Circles and Districts in the State of West Bengal specified in column 1 of the table annexed hereto:—
- (ii) Shri M. N. Wagh Commissioner of Income-tax shall be designated as Commissioner of Income-tax, Calcutta and perform, all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases as are comprised in the Income-tax Circles and Districts in the State of West Bengal, specified in Column 2 of the table annexed hereto:—

TABLE.

<i>West Bengal</i>	<i>Calcutta</i>
1. Companies District I, Calcutta.	1. Companies District II, Calcutta.
2. Companies District III, Calcutta.	2. Companies District IV, Calcutta.
3. Midnapur.	3. District III (2), Calcutta.
4. Special Circle I, Calcutta.	4. Special Survey Circle I, Calcutta.
5. Refund Circle, Calcutta.	5. Special Circle II, Calcutta.
6. Howrah.	6. District I (1), Calcutta.
7. 24 Parganas.	7. Non-companies (I. T. cum-E.P.T.) District II, Calcutta.
8. Burdwan-Birbhum.	8. District IV (1), Calcutta.
9. Jalpaiguri-Darjeeling.	9. District IV (3), Calcutta.
10. Special Survey Circle VIII, Calcutta.	10. Special Survey Circle II, Calcutta.
11. District VI, Calcutta.	11. Special Survey Circle III, Calcutta.
12. District III(I), Calcutta.	12. District V, Calcutta.
13. Murshidabad-Nadia.	13. District I (2), Calcutta.
14. Hoogly.	14. Special Survey Circle IV, Calcutta.
15. Special Survey Circle VI, Calcutta.	15. Special Survey Circle X, Calcutta.
16. Special Survey Circle XI, Calcutta.	16. District V-A, Calcutta.
17. District III-A, Calcutta.	17. Railways & Miscellaneous Salaries Circle, Calcutta.
18. Central Salary Circle, Calcutta.	18. District IV (2), Calcutta.
19. Special Survey Circle, VII, Calcutta.	19. District II (1), Calcutta.
20. Non-Companies (Income-tax cum-Excess Profits Tax) District I, Calcutta.	20. Special Survey Circle V, Calcutta.
21. District II (2), Calcutta.	21. Special Survey Circle IX, Calcutta.
22. Foreign Section, Calcutta.	
23. Cooch-Bihar.	
24. West Dinajpur-Malda.	
25. Estate Duty cum-Income-tax Circle, Calcutta.	
26. Estate Duty cum-Income-tax Circle (Mofussil), Calcutta.	
27. Estate Duty cum-Income-tax Circle, Jalpaiguri.	
28. Purulia-Bankura.	

Provided that they shall also perform their functions in respect of such persons or such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax authority subordinate to them:

Provided further that they shall not perform their functions in respect of such persons or such cases as have been or may be assigned to any Income-tax authority outside their jurisdiction.

Explanatory Note

[This does not form a part of the amendments but is intended to be clarificatory].

The amendments have become necessary on account of the revision of the Commissioners' jurisdiction.

[No. 43/55/147/56-IT].

S.R.O. 1450.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May 1957 Shri S. P. Jain a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles Wards or Districts in the States of Bihar and Orissa:

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Jain shall be designated as the Commissioner of Income-tax Bihar and Orissa with headquarters at Patna.

Explanatory Note

[This does not form a part of the amendments but is intended to be clarificatory].

The amendments have become necessary due to the change in the Commissioner's designation.

[No. 44(147/55/56-IT).]

S.R.O. 1451.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May 1957 Shri Payrelal Aggarwal a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles Wards or districts in the State of Uttar Pradesh.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Aggarwal shall be designated as the Commissioner of Income-tax Uttar Pradesh with headquarters at Lucknow.

Explanatory Note

[This does not form a part of the notification but is intended to be clarificatory].

The amendments have been necessitated due to a change in the Commissioner's designation.

[No. 45(55/147/56-IT).]

S.R.O. 1452.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from the 1st May, 1957 Shri S. K. Gupta a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles Wards or districts in the State of Rajasthan and the Union Territory of Delhi:

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Gupta shall be designated as the Commissioner of Income-tax, Delhi and Rajasthan with headquarters at New Delhi.

Explanatory Note

[This does not form a part of the notification but is intended to be a clarification].

The amendments have become necessary due to a change in the Commissioner's jurisdiction.

[No. 46/55/147/56-IT.]

S.R.O. 1453.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May 1957 Shri M. E. Rehman a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles Wards or Districts in the States of Punjab, Jammu and Kashmir and the Union Territory of Himachal Pradesh:

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Rehman shall be designated as the Commissioner of Income-tax Punjab, Jammu and Kashmir and Himachal Pradesh, with headquarters at Simla.

Explanatory Note

[This does not form a part of the amendments but is intended to be clarification].

The amendments have been necessitated due to the change in the Commissioner's designation.

[No. 47(55/147/56-IT).]

S.R.O. 1454.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May 1957 Shri Raj Singh a Commissioner of Income-tax shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the following income-tax Circles Wards and Districts namely:—

1. Rajkot Circle.
2. Special Survey Circle II, Rajkot.
3. Bhavnagar Circle.
4. Jamnagar Circle.
5. Surendranagar Circle.

6. Junagadh Circle.
7. Amreli Circle.
8. Morvi Circle.
9. Porbandar Circle.
10. Bhuj Circle.
11. Nasik Circle.
12. Jalgaon Circle.
13. Dhulia Circle.
14. Surat Circle.
15. Navsari Circle.
16. Broach Circle.
17. Nadiad Circle.
18. Godhra Circle.
19. Baroda Circle.
20. Special Circle Baroda.
21. Petlad Circle.
22. Mehsana Circle.
23. Patan Circle.
24. Circle, I Ahmedabad.
25. Circle II, Ahmedabad.
26. Circle III, Ahmedabad.
27. Special Circle, Ahmedabad.
28. Special Circle I, Ahmedabad.
29. Special Circle II, Ahmedabad.
30. Special Survey Circle I, Ahmedabad.
31. Special Investigation Branch, Ahmedabad.
32. Kadi Circle.
33. Palanpur Circle.
34. E. D. cum I. T. Circle, Ahmedabad.
35. E. D. cum I. T. Circle, Baroda.
36. E. D. cum I. T. Circle, Surat.
37. E. D. cum I. T. Circle, Rajkot.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Singh shall be designated as the Commissioner of Income-tax Bombay North with headquarters at Ahmedabad.

Explanatory Note

[This does not form a part of the notification but is intended to be merely clarificatory].

The amendments have become necessary due to a change in the Commissioner's designation.

[No. 48(55/147/56-IT).]

S.R.O. 1455.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May, 1957 Shri V. Krishnamachari a Commissioner of income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the following Income-tax Circles Wards and Districts namely:

Central Section I, II, III, IV, V, VI, VII, VIII, IX, X, XI, XII, XIII, XIV and Central Circles I-A, I-B, I-C, II-A, II-B, II-C, II-D and II-E at Bombay and Central Circle I, II & III at Ahmedabad.

Provided that he shall also perform his functions in respect of such persons or such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Krishnamachari shall be designated as the Commissioner of Income-tax (Central) Bombay with headquarters at Bombay.

Explanatory Note

[This does not form a part of the notification but is intended to be merely clarificatory].

The amendments have become necessary on account of the separation of the Bombay Central charge from the Bombay South charge.

[No. 49(55/147/56-IT).]

S.R.O. 1456.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May 1957 Shri V. Krishnamachari a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the following Income-tax Circles, Wards and Districts namely:—

1. All Income-tax Circles and Wards at Poona.
2. All Income-tax Wards in South Satara District.
3. Satara North District.
4. All Income-tax Wards in Kolhapur District.
5. All Income-tax Wards in Thana District.
6. All Income-tax Wards in Kolaba District.
7. Ratnagiri District.
8. All Income-tax Wards in Sholapur District.
9. All Income-tax Wards in Ahmednagar District.
10. Special Survey Bombay South Circle, Poona.
11. All Income-tax Wards/Circles of Akola District.
12. Yeotmal District.
13. Amravati District.
14. Wardha District.
15. All Income-tax Wards/Circles comprising the Districts of Buldhana and Chanda.
16. All Income-tax Wards/Circles in Aurangabad District.
17. All Income-tax Wards/Circles in Nanded District.
18. All Income-tax Wards/Circles comprising the Districts of Parbhani, Bhir and Usmanabad.
19. Special Estate Duty-cum-Income-tax Circle, Poona.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him:

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Krishnamachari shall be designated as the Commissioner of Income-tax Bombay South with headquarters at Bombay.

Explanatory Note

[This does not form a part of the notification but is intended to be merely clarificatory].

The amendments have become necessary due to the separation of the Bombay South Charge from the Bombay Central Charge.

[No. 50(55/147/56-IT).]

S.R.O. 1457.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from 1st May, 1957 Shri Syed Noor a Commissioner of Income-tax shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or districts in the State of Madhya Pradesh and the districts of Nagpur and Bhandara of the State of Bombay.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Syed Noor shall be designated as the Commissioner of Income-tax, Madhya Pradesh Nagpur and Bhandara with headquarters at Nagpur.

Explanatory Note

(This does not form a part of the notification but is intended to be clarificatory).

The amendments have become necessary due to a change in the Commissioner's designation.

[No. 51/55/147/56-IT.]

S.R.O. 1458.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from 1st May, 1957, Shri V. Sundara Murthy Mudaliar a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or districts in the State of Andhra Pradesh.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Mudaliar shall be designated as the Commissioner of Income-tax, Andhra Pradesh with headquarters at Hyderabad.

Explanatory Note

(This does not form a part of the notification but is intended merely to be clarificatory).

The amendments have become necessary due to a change in the Commissioner's designation.

[No. 52/55/147/56-IT.]

S.R.O. 1459.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 1st May, 1957 Shri V. Sundara Murthy Mudaliar a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles Wards or districts in the State of Mysore.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Mudaliar shall be designated as the Commissioner of Income-tax Mysore with headquarters at Bangalore.

Explanatory Note

(This does not form a part of the amendments but is intended to be merely clarificatory).

The amendments have been necessitated due to the separation of Mysore charge from the Kerala charge.

[No. 53/55/147/56-IT.]

S.R.O. 1460.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from 1st May, 1957, Shri J. P. Singh a Commissioner of Income-tax shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or districts in the State of Madras.

Provided that he shall also perform his functions in respect of such persons or such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Singh shall be designated as the Commissioner of Income-tax, Madras with headquarters at Madras.

Explanatory Note

(This does not form a part of the amendments but is intended to be clarificatory.)

The amendments have become necessary due to a change in the Commissioner's designation.

[No. 54/55/147/56-IT.]

S.R.O. 1461.—In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from 1st May, 1957, Shri V. Sundara Murthy Mudaliar, a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax circles, wards or districts in the State of Kerala.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Mudaliar shall be designated as the Commissioner of Income-tax, Kerala with headquarters at Bangalore.

Explanatory Note

(This does not form a part of the notification but is intended merely to be clarificatory).

The amendments have been necessitated due to the separation of Kerala charge from the Mysore charge.

[No. 55/55/147/56-IT.]

CORRIGENDUM

INCOME-TAX

New Delhi, the 29th April 1957

S.R.O. 1462.—In the notification of the Central Board of Revenue S.R.O. 1230 dated 4th April 1957 published in Part II Section 3 of the Gazette of India dated

the 20th April 1957 for the existing entries in Columns I and II of the table annexed thereto, the following shall be substituted, namely:—

I Commissioner of Income-tax Bombay City I	II Commissioner of Income-tax Bombay City II
Companies Circle I (All Sections)	Companies Circle III (All Sections except 6.)
Companies Circle II (All Sections)	A—II Ward.
Companies Circle III (6)	B—I Ward.
Companies Circle IV (All Sections)	B—II Ward.
Bombay Circle I (E.P.T.)	B—III Ward.
A—I Ward	C—I Ward.
A—III Ward	C—III Ward.
A—IV Ward	C—IV Ward.
A—V Ward	D—I Ward.
Market Ward	D—II Ward.
C—II Ward	"E" Ward.
Salaries Branch I	"G" Ward.
Salaries Branch II	Bombay Suburban District.
Bombay Refund Circle	Special Survey Circle II
Non-residents Refund Circle	Special Survey Circle III
Foreign Section	Special Survey Circle IV
Income-tax cum Estate Duty Circle.	Special Survey Circle V.
Special Survey Circle I	Evacuee Circle II
Special Survey Circle VI	
Special Investigation Branch.	
Evacuees Circle I	

[No. 39(55/1/57-IT.)]

B. V. MUNDKUR, Under Secy.

MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 30th April, 1957

S.R.O. 1463.—In exercise of the powers conferred by Section 12 of the Cotton Ginning and Pressing Factories Act, 1925 (12 of 1925), the Central Government hereby makes the following further amendment in the Indian Cotton Ginning and Pressing Factories Rules, 1925, namely:—

In rule 4 of the Said rules,—

(1) in sub-rule (1), the following sentence shall be added at the end, namely:—

"The number denoting the factory shall follow the letter or letters denoting the state."

(2) for sub-rule (2), the following sub-rule shall be substituted, namely:—

"The letters denoting the states shall be as follows:—

For presses situated in the state of Andhra Pradesh — A.P.
 For presses situated in the State of Assam — A.
 For presses situated in the state of Bihar — B.
 For presses situated in the state of Bombay — By.
 For presses situated in the state of Jammu & Kashmir — JK.
 For presses situated in the state of Kerala — K.
 For presses situated in the state of Madhya Pradesh — M.P.
 For presses situated in the state of Madras — M.
 For presses situated in the state of Mysore — MY.
 For presses situated in the state of Orissa — O.
 For presses situated in the state of Punjab — P.
 For presses situated in the state of Rajasthan — R.
 For presses situated in the state of Uttar Pradesh — U.P.
 For presses situated in the state of W. Bengal — W.B.

UNION TERRITORIES

For presses situated in the state of Delhi — D.
 For presses situated in the state of Himachal Pradesh — H.P.
 For presses situated in the state of Manipur — MR.
 For presses situated in the state of Tripura — T.
 For presses situated in the state of Andaman & Nicobar Islands — AN."

[No. 24(8)-TEX(A)/57.]

V. V. NENE, Under Secy.

New Delhi, the 6th May 1957

S.R.O. 1464.—In exercise of the powers conferred by clause (b) of sub-section (2) of section 6 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), read with Article 64 of the Articles of Association of the Spices and Oilseeds Exchange Ltd., Sangli (hereinafter referred to as the Exchange), and in supersession of Notifications Nos. S.R.O. 1200 and S.R.O. 2839, dated the 21st May 1956 and the 26th November, 1956, the Central Government hereby appoints each of the persons specified in column (2) of the table annexed hereto on the Board of Directors of the Exchange to represent interests specified in the corresponding entry in column (3) of the table.

TABLE

S. No.	Name	Interest represented
(1)	(2)	(3)
1.	Shri M. W. Chemburkar, M. Com., Research Officer, Forward Markets Commission, Bombay.	Central Government.
2.	Shri N. K. Kulkarni, Professor of Economics, Willingdon College, Sangli.	Interest not directly represented through membership of the Exchange.
3.	Shri M. K. Gupte, General Manager, The Sangli Bank Ltd., Sangli.	
4.	Shri Vasant Rao B. Patil, Chairman, Agricultural Produce Market Committee, Sangli.	

[No. 45-Exp. (8)/56-TMP.]

T. S. KUNCHITHAPATHAM, Under Secy.

MERCHANDISE MARKS

New Delhi, the 3rd May 1957

S.R.O. 1465.—In exercise of the powers conferred by sub-section (1) of Section 12-A of the Indian Merchandise Marks Act, 1889 (4 of 1889), the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Commerce and Consumer Industries No. S.R.O. 2290, dated the 6th October, 1956, the same having been previously published as required by sub-section (4) of the said section, namely:—

In the said notification—

- (i) the words and figures “in relation to item 13 of the schedule appended thereto, with effect from the 15th day of October, 1957, and in relation to other items of the said schedule” shall be omitted;
- (ii) for paragraph 5 the following paragraph shall be substituted, namely;
“5. In regard to item 24 of the schedule, the inscription to be applied shall be ‘container made in India’, and
- (iii) In the schedule serial No. 13 and the corresponding entries relating thereto in columns 2 and 3 shall be omitted and serial numbers 14 to 33 shall respectively be renumbered as serial numbers 13 to 32.

[F. No. 3(49)-TMP(MM)/54.]

B. R. VOHRA, Dy. Secy

ORDER

New Delhi, the 7th May 1957

S.R.O. 1466/IDRA/6/10/Am.(1).—In exercise of the powers conferred by section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby appoints Shri B. Maitra, Director, Messrs.

Calcutta Chemical Co. Ltd., 35, Panditia Road, Calcutta, as a member of the Development Council established by the Order of the Government of India in the Ministry of Heavy Industries S.R.O. No. 359/IDRA/6/10, dated the 25th March, 1957, for the scheduled industry engaged in the manufacture and production of Heavy Chemicals (Alkalis), and directs that the following amendment shall be made in the said Order, namely:—

In paragraph 1 of the said Order under the category of members "being persons who in the opinion of the Central Government are capable of representing the interests of consumers of goods manufactured or produced by the said scheduled industry" after entry No. 13 relating to Shri S. P. Ogale, the following entry shall be inserted, namely:—

"14. Shri B. Maitra, Director, Calcutta Chemical Co. Ltd., 35, Panditia Road, Calcutta-29."

[No. 5(9)IA(II)(G)/57.]

S.R.O. 1467/IDRA/6/3/Am.(2).—In exercise of the powers conferred by section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby appoints Dr. D. R. Malhotra, C/o Messrs. Sepulchre Bros. (India) Ltd., Taj Building, Dadabhai Naoroji Road, Fort, Bombay-1, as a member of the Development Council established by the Order of the Government of India in the Ministry of Heavy Industries No. S.R.O. 79/IDRA/6/3, dated the 5th January 1957, for the scheduled industry engaged in the manufacture and production of Non-ferrous metals including alloys (and semi-manufactures thereof), and directs that the following amendment shall be made in the said Order; namely:—

In paragraph 1 of the said Order under the category of members "being persons who in the opinion of the Central Government have special knowledge of matters relating to the technical or other aspects of the said scheduled industry" after entry No. 11A relating to Shri K. N. Kaul, the following entry shall be inserted, namely:—

"11B. Dr. D. R. Malhotra, C/o M/S Sepulchre Bros. (India) Ltd., Taj Building, Dadabhai Naoroji Road, Fort, Bombay-1."

[No. 5(23)IA(II)(G)/56.]

B. B. NAG, Under Secy.

(Department of Commerce & Light Industries)

New Delhi, the 3rd May 1957

S.R.O. 1468.—In exercise of the powers conferred by clause (b) of sub-section (3) of section 4 of the Central Silk Board Act, 1948 (61 of 1948), the Central Government hereby nominates Shri C. K. Srinivasan, Under Secretary to the Government of India, Ministry of Finance, to serve on the Central Silk Board vice Shri C. S. Menon and makes the following amendment in the notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 784, dated the 7th April, 1955, namely:—

In the said notification for the entry relating to serial No. 1, the following entry shall be substituted, namely:—

"1. Shri C. K. Srinivasan, Under Secretary to the Government of India, Ministry of Finance, Bombay".

[No. 22/1/55/HS(2).]

P. J. MENON, Under Sely.

(Department of Heavy Industries)

New Delhi, the 30th April 1957

S.R.O. 1469/IDRA/29B/5/57.—In exercise of the powers conferred by sub-section (1) of Section 29-B of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby exempts from the operation of

Sections 10, 10-A, 11, 11-A, 12, 13 and 14 of the said Act and the Rules made thereunder, all industrial undertakings pertaining to the scheduled industry specified below, other than undertakings which are engaged in the manufacture or production of:-

- (1) Biscuits
- (2) Confectionery
- (3) Glucose
- (4) Chocolate and Cocoa powder, and
- (5) Aerated waters.

Name of Scheduled Industry

The scheduled industry relating to processed foods falling under "(5) Other Processed Foods" under the heading "27. Food Processing Industries" in the First Schedule to the Industries (Development and Regulation) Act, 1951.

[No. 6(3)/IA/GI/57.]

S. ANANTAKRISHNAN, Dy. Secy.

(Department of Heavy Industries)

ORDER

New Delhi, the 4th May 1957

S.R.O. 1470/IDRA/25/17/57.—In exercise of the powers conferred by subsection (1) of section 25 of the Industries (Development and Regulation) Act, 1951 (65 of 1951) and in supersession of the order of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 3252, dated the 14th October, 1954, the Central Government hereby directs that the powers exercisable by it under section 18G of the said Act, shall, in relation to the control of supply, distribution and price of cement in the State of Mysore, be exercisable also by the State Government of Mysore, subject to the conditions that:—

- (1) any order proposed to be issued by the State Government shall receive prior concurrence of the Central Government, and
- (2) no order made by the State Government in the exercise of the powers so delegated shall have effect in so far as such order is repugnant to any order made by the Central Government under the said section 18G.

[No. Cem. 15(7)/57.]

B. B. NAG, Under Secy.

MINISTRY OF COMMERCE AND CONSUMER INDUSTRIES

Bombay, the 30th April 1957

S.R.O. 1471.—In exercise of the powers conferred on me by clause 22 of the Cotton Textiles (Control) Order, 1948, I hereby direct that the following further amendment shall be made in the Textile Commissioner's Notification No. 80-Tex.1/48(iii), dated the 2nd August, 1948, namely:—

In the said Notification, in paragraphs 11 and 12, for the words "the count of the yarn" the words "the count and the minimum lea breaking strength in lbs. of the yarn" shall be substituted.

[No. TC(3)/39/48.]

(Sd.) V. NANJAPPA,
Textile Commissioner.

[No. 8(3)-CT(A)/55-17.]

V. V. NENE, Under Secy.

MINISTRY OF STEEL, MINES & FUEL

(Department of Fuel)

New Delhi, the 3rd May 1957

S.R.O. 1472.—The following draft of an amendment in the Coal Mines (Conservation and Safety) Rules, 1954, which the Central Government proposes to make in exercise of the powers conferred by section 17 of the Coal Mines (Conservation and Safety) Act, 1952 (12 of 1952) is published as required by sub-section (1) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 10th June, 1957.

Any objection or suggestion which may be received from any person in respect of the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In the said rules, after clause (c) of sub-rule (2) of rule 15, the following clause shall be inserted, namely:—

- “(d) In filling up vacancies by direct recruitment or by promotion, the Board shall follow the principles adopted, and the rules followed, by the Government of India in regard to posts under the Government for securing reservation or representation to members of the Scheduled Castes and Scheduled Tribes and other minorities”.

[No. C5-5(4)/57.]

S.R.O. 1473.—The following draft of certain amendments in the Coal Mines (Conservation and Safety) Rules, 1954, which the Central Government proposes to make in exercise of the powers conferred by section 17 of the Coal Mines (Conservation and Safety) Act, 1952 (12 of 1952), is published as required by sub-section (1) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 10th June, 1957.

Any objection or suggestion which may be received from any person in respect of the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In rule 15 of the said rules, in sub-rule (1)—

- (1) the existing proviso to clause (a) shall be omitted;
- (2) after clause (b), the following clauses shall be inserted, namely—

“(c) The Board shall have powers to create—

- (i) posts the maximum salary of which does not exceed five hundred rupees per mensem;
 - (ii) temporary posts corresponding to Class II posts of Gazetted Officers of the Central Government, provided that the duration of such posts does not exceed two years.
- (d) No post which is not covered by clause (c) shall be created by the Board except with the previous sanction of the Central Government.

[No. C5-1(15)/56.]

S. R. SUNDARAM, Under secy.

MINISTRY OF FOOD AND AGRICULTURE

(Department of Agriculture)

New Delhi, the 30th April 1957

S.R.O. 1474.—In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes the following further amendments in the Fruit Products Order, 1955, namely:—

In the said Order—

1. in sub-clause (2) of clause 5—

(a) for item (b) (iii), the following item shall be substituted, namely:—

“(iii) tomato ketchup, tomato sauce and any other sauces.”;

(b) in item (e) (d), after the words "juices and pulps", the words "including tomato juice" shall be inserted;

2. in sub-clause (1) of clause 11, for the words "ten percentum", the words "twenty five percentum" shall be substituted;

3. in the Second Schedule—

(i) in "Part VI—SPECIFICATIONS FOR JAMS AND FRUITS CHEESE", for the headings in the fourth and fifth columns and the entries thereunder, the following headings and entries shall respectively be substituted, namely:—

"Minimum percentage of soluble solids in the final product weight over weight.

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Special characteristics.

The finished products shall have a firm gel consistency";

(ii) in "Part XIV.—SPECIFICATIONS FOR BREWED AND SYNTHETIC VINEGAR", in the entry in fourth column headed "General characteristics", for the words "nig nitrogen", the word "nitrogen" shall be substituted;

(iii) in Part XX, after item 2 (d), the following item shall be inserted, namely:—

"(e) Where any permitted preservative and/or colouring agent other than natural colour is added, a statement to the effect that it contains permitted preservative and/or colouring agent other than natural colour";

(iv) for Part XXII and the entries therein, the following Part and entries shall be substituted, namely:—

"PART XXII—LIST OF PERMISSIBLE HARMLESS FOOD COLOURS".

"(1) Natural colouring matter which may be used:—

The following natural colouring principles whether isolated from natural colours or produced synthetically may be used in or upon any article of food:—

- (a) Cochineal or Carmine
- (b) Carotin and Carotenoids
- (c) Chlorophyll
- (d) Lactoflavin
- (e) Caramel
- (f) Annatto
- (g) Ratanjot
- (h) Saffron
- (i) Curcumin

(2) Coal tar dyes which may be used:—

No coal tar dyes or a mixture thereof except following shall be used in fruit products.

Colour	Common name	Colour Index	Chemical Class
1. Red	Ponceau 4 R	185	Azo
	Carmoisine	179	"
	Red 6B	57	"
	Red FB	225	"
	Acid Magenta II	692	Triphenylmethane
	Fast Red E	182	Azo
2. Yellow	Tartrazine	640	Pyrazolone
	Sunset Yellow FCF	*	Azo
3. Blue	Blue VRS	672	Triphenylmethane
	Indigo Carmine	1180	Indigoid
4. Black	Brilliant Black	BN	Bisazo
	*F.D. & C. Index No. 6		

- (3) Dyes when used in fruit products shall be pure and free from all harmful impurities.

The maximum limit of any permitted coal tar colours or mixture of permitted coal tar colours which may be added to any fruit products shall not exceed 1.5 grains per pound of the final fruit products for consumption;

- (v) in the list below "Part XXIII—LIMITS FOR PERMITTED PRESERVATIVE IN FRUIT PRODUCTS", for the entries against items 4 and 5, the following entries shall be substituted, namely:—

4	Squashes, crushes fruitsyrups cordials fruitjuices and barley waters }	Sulphurdioxide	350
		or	
5	Jam marmalade preserve and fruit jelly }	Benjoic acid	600
		Sulphurdioxide	40
		or	
		Benzoic acid	200

[No. F. 4-13/57-AM.]

S.R.O. 1475.—In exercise of the powers conferred by section 3 of the Agricultural Produce (Grading and Marking) Act 1937, the Central Government hereby directs that the following further amendments shall be made in the Creamery Butter Grading and Marking Rules, 1941, the same having been previously published as required by the said section.

Amendments

In scheduled I appended to the said rules, in the third column headed "General Characteristics".

- (i) in clause (d), for the words "only harmless colouring matter may be added", the words "only Annatto may be used as a colouring matter" shall be substituted.

- (ii) in clause (e), for the figures "18" the figures "16" shall be substituted.

[No. F. 3-27/56-AM.]

V. S. NIGAM, Under Secy.

(Department of Agriculture)

ORDER

New Delhi, the 7th May, 1957

S.R.O. 1476.—In exercise of the powers conferred by section 5 of the Essential Commodities Act, 1955 (10 of 1955) and in supersession of the notification of the Government of India in the Ministry of Food and Agriculture No. S.R.O. 1487, dated the 23rd June, 1956, the Central Government hereby directs that the powers conferred on it by sub-section (1) of section 3 of the said Act to provide for matters specified in clause (b) of sub-section (2) thereof shall in the State of Madras as altered by the provisions of Part II of the States Reorganisation Act, 1956 (37 of 1956), be exercisable also by the State Government of Madras subject to the condition that before making any order relating to any matter specified in clause (b) of the said sub-section (2), the State Government shall obtain the prior concurrence of the Central Government.

[No. F.1-2/57-C(E).]

M. LAL, Joint Secy.

(Department of Food)

ORDER

New Delhi, the 29th April 1957

S.R.O. 1477.—In exercise of the powers conferred by Section 5 of the Essential Commodities Act, 1955 (10 of 1955) and in supersession of its Order S.R.O. No. 1776, dated the 6th August, 1956, the Central Government hereby directs that the

powers conferred on it to make orders under Section 3 of the said Act shall, in relation to foodstuffs, including edible oilseeds and oils, be exercisable also by the Government of the State of West Bengal, subject to the condition that before making any order relating to any matter specified in sub-section (2) of the said Section 3, the State Government shall obtain the concurrence of the Central Government.

[No. 230(14)/57-PY.II.]

S. N. BHALLA, Dy. Secy.

MINISTRY OF AGRICULTURE

(I.C.A.R.)

New Delhi, the 24th April, 1957

S.R.O. 1478.—The following draft of certain further amendments to the Indian Central Oilseeds Committee Provident Fund Rules, 1949, which the Central Government proposes to make in exercise of the powers conferred by section 17 of the Indian Oilseeds Committee Act, 1946 (9 of 1946), is published as required by sub-section (1) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 20th May, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendments

In the said rules—

(i) after clause (a) of rule 13, the following clause shall be inserted, namely:—

“(aa) Notwithstanding any thing contained in clause (a), an advance may also be sanctioned for any other good reason if the necessity for such an advance is established to the satisfaction of the President of the Committee.”;

(ii) after rule 17, the following rule shall be inserted namely:—

“17A. All amounts which in the opinion of the Committee have lapsed or shall be deemed to have been forfeited, shall be transferred to a separate account to be called ‘The Lapse and Forfeiture Account’ and shall be used and applied by the Committee as a Reserve Fund to meet any loss or depreciation of or in the investments for the time being of the Fund. Any profit arising on any of the said investments shall be transferred to the Lapse and Forfeiture Account. If and when the Committee is of the opinion that the amount to the credit of the Lapse and Forfeiture Account is sufficient to meet any possible loss or depreciation of or in the said investments, the surplus, if any, may be divided amongst the subscribers in such proportion as the Committee may decide.”;

(iii) (a) existing rule 18 shall be renumbered as sub-rule (1) of that rule;

(b) in clause (b) of the rule as so renumbered, for the words “five years”, the words “three years” shall be substituted;

(c) in the same rule, the following sub-rule shall be added at the end, namely:—

“(2) Any amount deducted under clauses (a) and (b) of sub-rule (1) shall be transferred to ‘The Lapse and Forfeiture Account’ and any amount deducted under clause (c) of that sub-rule shall be paid to the Committee or credited to the Fund as the case may be”;

(iv) at the end of sub-rule (2) of rule 23, the following shall be added, namely:—

“The amount, if any, standing to the credit of ‘The Lapse and Forfeiture Account’ constituted under rule 17-A shall also be divided amongst the subscribers in such proportion as the Committee may decide.”

[No. 5-101/56-Com. I.]

MOKAND LALL, Under Secy.

MINISTRY OF HEALTH

New Delhi, the 1st May, 1957

S.R.O. 1479.—In exercise of the powers conferred by sub-section (1) of section 14 of the Indian Medical Council Act, 1933 (27 of 1933), the Central Government, after consultation with the Medical Council of India, hereby makes the following further amendment in the Second Schedule to the said Act, namely:—

In the said Schedule, after the entry relating to Rajasthan, the following entry shall be inserted, namely:—

"Kerala"

Travancore
University

M.B.B.S.

Bachelor of Medicine and
Bachelor of Surgery

M.B.B.S.
(Travancore)

[No. F. 19-2/57-M.I.]

KRISHNA BIHARI, Under Secy.

New Delhi-2, the 6th May 1957

S.R.O. 1480.—In pursuance of the provisions of clause (vi) of sub-section (2) of Section 5 of the Drugs Act, 1940 (XXIII of 1940), the Central Government hereby nominates Dr. A. C. Chatterji, Government Analyst, Government of Uttar Pradesh, to be a member of the Drugs Technical Advisory Board.

[No. F.4-8/56-D.]

J. N. SAKSENA, Under Secy.

New Delhi, the 6th May 1957

S.R.O. 1481.—In exercise of the powers conferred by Sub-section (1) and clause (b) of Sub-section (2), of section 3 of the Delhi (Control of Building Operations) Act, 1955 (53 of 1955) the Central Government hereby nominates Shri S. Iftikhar Husain, I.A.S., Deputy Secretary, Ministry of Health as a representative of the Central Government from the Ministry of Health for the Delhi Development (Provisional) Authority in place of Shri A. V. Venkatasubban and makes the following amendment in the notification of the Government of India in the Ministry of Health No. 30-5/55-LSG, dated the 2nd November, 1956 namely:—

In the said notification for Serial No. 2 the following shall be substituted, namely:—

2. Shri S. Iftikhar Husain, I.A.S., Deputy Secretary (Representative of the Central Government from the Ministry of Health).

This notification shall be deemed to have taken effect from the 2nd April, 1957.

[No. F. 12-62/57-L.S.G.]

S. MULLICK, Jt. Secy.

MINISTRY OF TRANSPORT & COMMUNICATION

(Transport Wing)

(PORTS)

New Delhi, the 29th April, 1957

S.R.O. 1482.—The following draft of an amendment to the Port of Kandla (Petroleum) Rules, 1955, which the Central Government proposes to make in exercise of the powers conferred by sub-section (1) of Section 6 of the Indian Ports Act 1908 (15 of 1908), is published as required by sub-section (2) of the said section for the information of all persons likely to be affected thereby and

notice is hereby given that the draft will be taken into consideration on or after the 8th June, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

For rule 3 of Part IV of the said Rules, the following rule shall be substituted, namely:—

- “3. Dangerous and non-dangerous petroleum in containers shall not be transported at the same time on a cargo boat unless the containers for non-dangerous petroleum are of the type prescribed for dangerous petroleum in rule 27 of the Petroleum Rules 1937. In the case of dangerous and non-dangerous petroleum being transported at the same time on a cargo boat in accordance with the condition prescribed above, non-dangerous petroleum shall be treated as dangerous petroleum”.

[No. 3-PII(31)57-PG.]

D. A. R. WARRIAR, Under Secy.

(Department of Transport—Transport Wing)

(Ports)

New Delhi, the 29th April 1957

S.R.O. 1483.—In exercise of the powers conferred by section 7 and Sub-section (2) of section 9 of the Bombay Port Trust Act, 1879 (Bombay Act VI of 1879) and in partial modification of the Ministry of Transport Notification No. 8.C-PI(6)/57-B dated the 27th March, 1957, the Central Government hereby appoints Shri C. P. Srivastava, Deputy Director General of Shipping, to be a member of the Bombay Port Trust Board (representative of the Mercantile Marine Department, Bombay) in place of Shri P. R. Subramanian, Senior Deputy Director General of Shipping.

[No. 8.C-PI(6)/56.]

T. S. PARASURAMAN, Dy. Secy.

(Department of Communications)

New Delhi, the 11th May 1957

S.R.O. 1484.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules for the recruitment and training of candidates for the cadre of Wireless Operators in the Indian Posts and Telegraphs Department, namely:—

PART I—PRELIMINARY

1. Short title.—The rules may be called the Wireless Operators (Recruitment) Rules, 1957.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) “departmental candidate” means a departmental candidate as defined in rule 2(a) of the Engineering Supervisors (Recruitment) Rules, 1955;
- (b) “Director-General” means the Director-General of Posts and Telegraphs;
- (c) “outside candidate” means a candidate who is not a departmental candidate;
- (d) “Service” means the service of Wireless Operators of the Indian Posts and Telegraphs Department in the unit of recruitment concerned.

3. Area of duty.—Members of the Service shall belong to the cadre of the unit of their recruitment and shall normally be liable for duty only within that unit. In special circumstances to be decided by the Director-General, however, they may be called upon to proceed on duty to any place in India. They shall also be liable for field service within India in times of war or national emergency.

NOTE.—A list of units of recruitment, the extent of their jurisdiction and recruiting authorities is given in Appendix 1.

4. Method of recruitment.—Recruitment to the Service shall be as follows, namely:—

- (i) 75 Per Cent. by direct recruitment in accordance with Part II; and
- (ii) 25 Per Cent. by recruitment of departmental candidates through a competitive examination held in accordance with Part III:

Provided that:—

- (1) any shortage in recruitment against the quota mentioned in clause (i) of this rule shall be carried forward to the next selection;
- (2) if the number of departmental candidates who qualify in the competitive examination is less than the number of vacancies available for such candidates, the remaining available vacancies shall be added to the quota reserved for outside candidates.

5. Reserved vacancies.—Appointments to the Service are subject to the orders issued by the Government of India in the Ministry of Home Affairs, from time to time, regarding special representations in the services to specified groups of citizens.

PART II—DIRECT RECRUITMENT

6. Qualifications.—A candidate must be—

- (a) a citizen of India, or
- (b) a subject of Sikkim, or
- (c) a person who has migrated from areas which now form the territory of Pakistan with the intention of permanently settling down in India, or
- (d) a subject of Nepal or of a Portuguese or a former French possession in India;
- (e) persons who migrated to India from Pakistan before the 19th July, 1948, and have ordinarily been resident in India since then;
- (f) persons who migrated to India from Pakistan on or after the 19th July, 1948, but before the 30th September, 1948, and got themselves registered as citizens of India within the time allowed;
- (g) non-citizens who entered service under the Government of India before the commencement of the Constitution, that is, before the 26th January, 1950, and who have continued in such service since then.

A candidate in whose case a certificate of eligibility is necessary may be considered for selection and may also be provisionally appointed subject to the condition that the necessary certificate is eventually obtained from the Government of India.

7. Special Exemption—when required.—No male candidate who has more than one wife living or female candidate who has married any person who has a wife living, shall be eligible for appointment, unless the Government of India after being satisfied that there are special grounds for doing so, exempt any such candidate from the operation of this rule.

8. Age.—A candidate must have attained the age of 17 years and must not have attained the age of 24 years on the first day of January of the year in which the applications for recruitment are called for.

Relaxations of the upper age limit will be allowed in accordance with the orders of the Government of India on the subject, if any, for the time being in force.

9. Educational qualifications.—A candidate must—

- (a) (i) have passed the Intermediate or an equivalent examination of an Indian University with Physics and Mathematics as subjects; or

- (ii) have obtained one of the diplomas in Mechanical or Electrical or combined Electrical and Mechanical or Radio Engineering described in Appendix 3 or those awarded by recognised Universities in India; or
- (iii) have successfully completed the first year's course of the three-years' degree course (with Physics or Mathematics as one of the main subjects) of the University of Delhi and produce a certificate from the Principal of the College to the effect that his work and conduct during the year had been satisfactory and upto a reasonable standard; or
- (iv) have passed the pre-Engineering Examination of the Delhi University with Physics and Mathematics as subjects; and
- (b) have passed the Matriculation or Higher examination with Hindi or Sanskrit or the regional language of the unit in which he wishes to be appointed as one of the subjects.

10. Form and contents of application.—(1) A notice calling for applications shall be published in the principal newspapers circulating in the unit of recruitment. Such notice shall, wherever possible, specify the number of vacancies available in the unit concerned.

(2) Every outside candidate shall submit his application in the prescribed form to the recruiting authority specified in Appendix 1 before the date fixed by the Director-General and shall indicate the unit in which he wishes to be appointed. A candidate can apply to any one recruiting authority specified in Appendix 1.

(3) A candidate in Government service shall submit his application through the proper channel.

(4) Every candidate shall pay a fee of Rs. 10/-. The amount of fee shall be deposited into a Post Office and the Post Office receipt shall be submitted with the application form.

11. Acceptance or rejection of applications.—(1) The recruiting authority specified in Appendix 1 shall examine the applications of outside candidates and if it finds that any candidate does not fulfil the conditions laid down in rules 6 to 10 it shall reject his application.

(2) The Head of the Circle shall give candidates, whose applications are rejected, intimation of such rejection.

12. Selection.—Subject to the availability of vacancies in each unit, candidates shall be selected strictly in the order of merit as indicated in Appendix 2.

13. Medical Examination.—A selected candidate must, before he is deputed for training, produce a medical certificate of fitness from a Commissioned Medical Officer of the Government or from a Medical Officer in charge of a Civil Station. A candidate in Government service who has already been declared fit by the appropriate medical authority is exempt from further medical examination.

14. Agreement and deposit.—(1) A selected candidate shall be required before the commencement of his training to sign an agreement in the form laid down in Appendix 4 to serve Government for a period of 5 years from the date of his appointment as Wireless Operator and to deposit a sum of Rs. 50/- as security for the due fulfilment of the terms of the agreement.

(2) The amount of security must be deposited in a Post Office Savings Bank and the security deposit account pledged to the authority to which the candidate submitted his application for selection in accordance with the Savings Bank Rules. The pass book must be submitted to the Divisional Engineer, Telegraphs, Training Centre, Jabalpur, who will forward the documents to the Head of the Circle for safe custody.

(3) The refund of the security deposit shall be authorised after the candidate has completed 5 years of service as Wireless Operator.

PART III—RECRUITMENT OF DEPARTMENTAL CANDIDATES THROUGH COMPETITIVE EXAMINATION

15. Eligibility.—Departmental candidates who have passed the Matriculation or an equivalent examination and who have not more than 9 years permanent service in their respective grades on the 1st January of the year in which the

examination is held will be eligible to appear for a competitive examination, the standard for which shall be the same as mentioned in Appendix B of the Engineering Supervisors (Recruitment) Rules, 1955. The examination may be held separately or combined with that for recruitment of Departmental candidates for the posts of Engineering Supervisors, according to convenience.

16. The maximum limit of 9 years service may be relaxed by the Director General at his discretion in special cases.

NOTE.—Temporary officials who have rendered not less than three years' continuous service in their respective grades on the 1st day of January of the year in which the examination is held shall be eligible to appear in the competitive examination as departmental candidates.

17. **Selection of candidates.**—Heads of Circles will select suitable candidates from the applications after a scrutiny of their Confidence records. They will have full discretion to reject the application of a candidate whose record is unsatisfactory. Candidates whose applications are rejected shall be duly informed of the rejection.

18. **Filling of vacancies.**—Vacancies available for departmental candidates shall be filled from amongst the successful candidates in the examination strictly according to merit.

PART IV—TRAINING AND APPOINTMENT

19. (1) **Training.**—A selected candidate shall be given a course of training for a period, not exceeding 9 months, at the Telecommunication Training Centre, Jabalpur and at the end of every quarter he shall undergo a periodical test; an unsuccessful candidate shall be liable to be discharged if he is unlikely to become an efficient Wireless Operator at the end of his training period. A candidate who has successfully completed the initial course of training, shall be given a further practical training of 3 months at a Departmental Wireless Station. The period of training may be extended by a period not exceeding three months at the discretion of the Divisional Engineer, Telegraphs Training Centre, Jabalpur.

(2) **Allowances during training.**—A candidate will receive an allowance of Rs. 60/- p.m. during the period of training in the Training Centre and subsequent practical training at the Wireless Station. Departmental candidates as well as officials of the Posts and Telegraphs Department selected for training under these rules will, however, be entitled to the pay and allowances that they would have drawn but for their deputation to the training class, or the training allowance, whichever is greater.

20. **Probation and Appointment.**—(a) On qualifying in the passing out test and on successful completion of the practical course at the Departmental Wireless Station, candidates will, if reported on as fit to carry out the duties of Wireless Operators, be appointed as wireless operators on probation for one year.

(b) If, in the opinion of the appointing authority, the work or conduct of a person appointed on probation is unsatisfactory, or shows that he is unlikely to become an efficient Wireless Operator, the appointing authority may discharge him forthwith, or may extend his period of probation by such further period as the appointing authority may think fit.

(c) On the satisfactory completion of his period of probation, the appointing authority may confirm the official in his appointment if a permanent vacancy is available.

(d) If no action is taken by the appointing authority under sub-rule (b) or sub-rule (c) above, the period after the prescribed period of probation shall be treated as an engagement from month to month, terminable, on either side, on the expiry of one calendar month's notice in writing.

21. **Signalling test.**—Every Wireless Operator recruited under these rules shall, during the first five years of his appointment as Wireless Operator, be required to pass annually a signalling test to earn his annual increment of pay. He shall also pass the said test in the 10th and 15th year of service and before passing the efficiency bar. Wireless Operators who have qualified in the examination for promotion to the grade of Wireless Supervisors, and those who qualify in the 'Higher Proficiency Examination' will be exempt from these tests. A Wireless Operator who fails in the said test will not be eligible to draw an increment/

increments until he qualifies. When he qualifies, the increment/increments which has/have been withheld will be granted with effect from the date on which he qualifies. The temporary withholding of an increment/increments under this rule will not affect the due date of his next and subsequent annual increments. The standard of this test shall be prescribed by the Director-General.

APPENDIX 1

(See rule 3)

Units of recruitment and the extent of their jurisdiction and recruiting authorities

Unit of recruitment	Circle and units for which recruitment is to be made	Authority who will make the recruitment
1. Assam Circle	Assam Circle, including N. E. F.A.	Director of Posts & Telegraphs, Assam Circle, Shillong.
2. West Bengal Circle	West Bengal Circle and Orissa Circle, including the office of D.E.W., Calcutta and the Telegraph Storcyard.	Postmaster-General, West Bengal Circle, Calcutta.
3. Bihar Circle	Bihar Circle, including Kathmandu Wireless Station.	Postmaster-General, Bihar Circle, Patna.
4. Madras Circle	Madras, Andhra and Hyderabad Circles.	Postmaster-General, Madras Circle, Madras.
5. Bombay Circle	Bombay and Central Circles, including the Telecommunication Training Centre, Jabalpur.	Postmaster-General, Bombay Circle, Bombay.
6. Punjab Circle	Punjab, Rajasthan and U.P. Circles including Himachal Pradesh.	Postmaster-General, Punjab Circle, Ambala.

APPENDIX 2

(See rule 12)

A candidate will be required to submit a certified copy of the marks obtained by him in the compulsory subjects at the Intermediate Examination of an Indian University with Physics and Mathematics as the subjects or the marks obtained in other equivalent examinations referred to in rule 9.

In the case of a candidate who has successfully completed the first year's course of the University of Delhi referred to in item (iii) of rule 9(a), the marks obtained by him in the examination at the end of the first year's course will require attestation by the Principal of the college concerned.

The selection shall be made strictly on the basis of marks.

The marks obtained in the compulsory subjects at the Intermediate or equivalent examination referred to in rule 9 will be totalled and the total marks will be reduced in such a way that the proportion it bears to the maximum marks for those subjects would be the same as the reduced marks bear to the maximum of 200. The following marks will then be added to the marks so reduced to an aggregate of 200.

A.—For higher educational qualification

A graduate in Science or Arts with Mathematics and/or Physics	15 marks
A graduate in Engineering	25 marks
B.Sc. (Hons.), M.A. or M.Sc. in Mathematics or Physics	25 marks

B.—For Technical qualifications

C.O.C. Class II in Wireless issued by the Posts and Telegraphs Department upto 1952 and thereafter by the Ministry of Communications	15 marks
C.O.C. Class I in Wireless issued by the Posts and Telegraphs Department upto 1952 and thereafter by the Ministry of Communications	25 marks

In case of any doubt, the decision of the Director-General thereon shall be final.

NOTES 1.—The details of marks obtained in the Intermediate or equivalent examinations are necessary as only such candidates will be entertained for selection as have obtained not less than 40 per cent. in Mathematics and Physics and in either of the two subjects by the candidates referred to in Rule 9(a) (iii).

2. The selection of candidates as per qualifications prescribed in the appendix shall be made by a departmental selection board constituted in the unit of recruitment comprising respectively in the case of—

(a) Major Circles—

- (1) Head of Circle
- (2) Director of Telegraphs
- (3) Director of Postal Services.

(b) Minor Circles—

- (1) Head of Circle
- (2) Deputy Director of Posts and Telegraphs
- (3) An Officer of the rank of Deputy Director or Divisional Engineer of the Circle.

APPENDIX 3

(See rule 9)

Particulars of Diploma	Name of the Institution/ authority granting/ awarding the Diploma
(1)	(2)
1. Electrical Engineer	Victoria Jubilee Technical Institute, Bombay ; Technical College, Dayalbagh, Agra.
2. L.E.E. or L.M.E.	Government School of Technology Diplomas Examination Board, Madras.
3. Mechanical Engineering	Technical College, Dayalbagh, Agra.
4. Mechanical and Electrical Engineering (Specialised in Mechanical or Electrical Engineering) (Grade A).	Government Technical Institute, Gorakhpur, U.P. Government Technical Institute, Lucknow.
5. Mechanical Engineering	Government Engineering School, Nag- pur.
6. Mechanical or Electrical Engineering	Kala Bhavan Technical Institute, Baroda.
7. Mechanical & Electrical Engineering	College of Engineering and Technology, Jadavpur, Bengal.
8. Electrical Technology	Nowrosjee Wadia College, Poona.
9. B.E. (Mechanical)	Osmania University, Hyderabad.
10. Mechanical or Electrical Engineering	Mysore University.
11. Mechanical or Electrical Engineering	Travancore University.
12. All-India Electrical Engineering	} Delhi Polytechnic.
13. Pre-Engineering Course	
14. Electrical and Mechanical Engineering	National Institute Engineering, Hoshiar- pur.
15. All India Certificate in Mechanical and Electrical Engineering.	All-India Council for Technical Education.
16. Electrical and Mechanical Engineering	Government Institutes, Gorakhpur, Jhansi and Lucknow, provided Diploma holders are Matriculates.
17. Mechanical and Electrical Engineering	Government School of Engineering, Banga- lore.
18. Mechanical and Electrical Engineering	Muslim University, Aligarh.
19. Electrical and Mechanical Engineering	Tirhoot School of Engineering.
20. Mech. & Automobile Engineering, Electrical Engineering.	Department of Education (Technical Branch Government of Assam.

(1)

(2)

- | | |
|--|---|
| 21. Electrical & Mechanical Engineering . . . | Development (Industries) Department,
Government of Bihar. |
| 22. Licentiate in Elec. Engineering, Licentiate in
Mech. Engineering. | Board of Engineering Education (Depart-
ment of Industries), Government of Orissa. |
| 23. Licentiate in Elec. Engineering, Licentiate in
Mech. Engineering. | State Council for Engineering and Technical
Education, Government of West Bengal. |
| 24. Mechanical Engg., Electrical Engg., Elec-
trical Technology, Electrical & Mech. En-
gineering, Electrical Communication Engi-
neering, Radio Engineering. | Department of Technical Education, Govern-
ment of Bombay. |
| 25. Mechanical Engineering | Registrar of Technical Examinations, Go-
vernment of Madhya Bharat. |
| 26. Mechanical Engg., Electrical Engg. . . . | Madras Technological Diploma Examinations
Board, Government of Madras. |
| 27. Mechanical Engg., Electrical Engg. . . . | Central Technical Examinations Board,
Government of Mysore. |
| 28. Licentiate in Mechanical and Electrical
Engineering. | Department of Technical Education, Govern-
ment of Hyderabad. |
| 29. Electrical & Mechanical Engineering, Me-
chanical Engg., Electrical Engg. | Director of Cottage Industries, Government of
Uttar Pradesh. |
| 30. Licentiate in Mechanical Engineering, Li-
centiate in Electrical Engineering. | Victoria Jubilee Technical Institute, Bombay
(Board of Management). |
| 31. Mechanical Engg., Electrical Engg. . . . | Andhra Technological Diploma Examinations
Board, Government of Andhra. |

APPENDIX 4

(See rule 4)

Form of Agreement for candidates to be trained as Wireless Operators

This agreement between (hereinafter refer-
red to as the Wireless Operators trainee) in the case of minor acting through his
guardian Shri of the first part, Shri

(hereinafter referred to as the surety) of the second part and the President of
India (hereinafter referred to as the Government) of the third part.

Whereas the Wireless Operator trainee has agreed to undergo training in the
Posts and Telegraphs Department and on the successful completion of the same
to accept employment as a Wireless Operator in that Department, on the terms and
conditions hereinafter appearing.

And Whereas the sum of Rs. 50 has been deposited by the Wireless Operator
trainee/on behalf of the Wireless Operator trainee by his guardian as security
for the due fulfilment of the conditions of this agreement.

Now these presents witness and it is hereby agreed as follows:—

I. The Government shall provide training, the nature and duration of which
shall be determined by the Director-General of Posts and Telegraphs, hereinafter
referred to as the Director-General, whose decision in this behalf shall be final
and binding:

Provided that the Director-General may at any stage without assigning any
reason, discontinue his training if in his opinion (which shall be final and binding)
the Wireless Operator trainee appears to be unlikely to become an efficient Wire-
less Operator.

II. The Wireless Operator trainee shall—

- (a) undergo the course of training at the Posts and Telegraphs Training
Centre, Jabalpur and at any other places selected, from time to time,
by the Director-General,
- (b) undergo such training at the said places with due diligence and comply
with all instructions of all authorised officers in regard to training
and discipline at the said places,
- (c) after completion of training accept employment as a Wireless Operator
of the Posts and Telegraphs Department for a period upto 5 years.

III. (i) In case the training of the Wireless Operator trainee is discontinued under the proviso to clause I above and the Director-General is satisfied that the failure of the Wireless Operator trainee to reach the necessary standard is due to his negligence or failure to apply himself earnestly to his work (the decision of the Director-General in this behalf being final), Government shall have full power to order forfeiture of the amount of security deposit and the Wireless Operator trainee and the surety jointly and severally and their respective heirs, executors, administrators and legal representatives shall pay and refund to the Government on demand all amounts paid to him as stipend during the period of his training.

(ii) If the Wireless Operator trainee commits any breach of his agreements and covenants contained in Clause II above, or in case of continued adverse reports regarding his conduct or his political activities directed against the Government of his country, or if the Wireless Operator trainee voluntarily quits, for reasons not beyond his control, at any time during the course of training, or on completion thereof and acceptance of employment pursuant to clause II (c) above does not serve the Posts and Telegraphs Department for a period upto 5 years, or during such service does not carry out his duties with the diligence or fails to comply with the instructions of his superior officers (as to which the decision of the Director-General shall be final), then in any of such cases Government shall have full power to order forfeiture of security deposit and the Wireless Operator trainee and the surety jointly and severally and their respective heirs, executors, administrators and legal representatives shall pay and refund to the Government on demand all monies expended on him in respect of his training, as also the amounts paid as stipend.

IV. Provided that the liability of the surety hereunder shall not in any manner be affected by any time which may be granted to the Wireless Operator trainee or any other indulgence which may be shown to him in respect of the recovery of the said monies by the Government, nor shall it be necessary for the Government to sue the Wireless Operator trainee/father/guardian before suing the surety for amounts due hereunder.

V. The stamp duty on this Agreement shall be borne by Government.

In witness whereof, the Wireless Operator trainee and the surety have hereunto set their respective hands and the President has hereunto caused

on his behalf to set his hand this the _____ day of
One thousand nine hundred and _____

Full Name *(in the case of a minor)	Signed by the above bounden *acting by his Guardian in the presence of	(of the Wireless Operator trainee) *(Acting as guardian of Shri—a minor)	Signature *in the case of a minor
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Witness

Full Name Signed by the _____ (Signature of the surety
above bounden _____ with full address.)

(Surety in the presence
of (Witness)

Signed by, for and on
behalf of the President
of India in the presence
of (Witness) _____

[No. STB.401-64/55/NCG.]

S. C. SHARMA, Under Secy.

MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 29th April 1957

S.R.O. 1485.—In exercise of the powers conferred by Section 82J of the Indian Railways Act, 1890 (IX of 1890), the Central Government hereby makes the following amendment in the Railway Accidents (Compensation) Rules, 1950, namely:—

In Rule 6 of the said Rules, after sub-Rule (2), the following sub-rule shall be inserted, namely:—

“(3) The amount of compensation payable in respect of injuries causing temporary disablement, total or partial, or of injuries resulting in pain and suffering without causing any disablement, shall be such as the Claims Commissioner may, in all the circumstances of the case determine to be reasonable:

Provided that—

Such compensation shall in no case exceed 3/5th of the amount prescribed for total disablement in part I of the Schedule.”

[No. 893-TG/P/54/11.]

D. C. BAIJAL, Secy.

MINISTRY OF REHABILITATION

New Delhi, the 24th April, 1957.

S.R.O. 1486.—In exercise of the powers conferred by sub-section (1) of Section 4 of the Evacuee Interest (Separation) Act, 1951, the Central Government hereby appoint for the Union Territory of Delhi, Shri Sunder Lal Oberoi as Competent Officer, for the purpose of discharging the duties imposed on the Competent Officer by or under the said Act, with effect from the 1st April, 1957.

[No. 52(103)/55-Prop. I.]

KANWAR BAHADUR, Under Secy.

New Delhi, the 26th April 1957

S.R.O. 1487/A. Amdt. XIV.—In exercise of the powers conferred by Section 40 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby makes the following further amendment in the Displaced Persons (Compensation and Rehabilitation) Rules, 1955, namely:—

In the said Rules,

to Explanation II in Appendices VIII and IX, the following proviso shall be added, namely:—

“Provided that compensation payable shall not exceed the assessed value of a

[No. F. 7/11/57-SI.]

P. GANGULEE, Dy. Secy.

New Delhi, the 1st May 1957

S.R.O. 1488.—In exercise of the powers conferred by sub-section (1) of section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954. (44 of 1954), the Central Government hereby appoints Shri I.B. Saxena as Assistant Settlement Officer for the purpose of performing the functions assigned to such officer by or under the said Act, with effect from the date he took charge of his posts.

[No. F.7/37/57-S.II.]

MANMOHAN KISHAN, Under Secy.,

New Delhi, the 4th May 1957

S.R.O. 1489.—In exercise of the powers conferred by sub-section (1) of Section 2 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby appoints Major M. T. Chati (Retired) as Assistant Settlement Commissioner for the purpose of performing the functions assigned to such Commissioner by or under the said Act with effect from the date he took charge of his office.

[No.5/14/57-S.II.]

S.R.O. 1490.—In exercise of the powers conferred by sub-section (1) of Section 3 of the Displaced Persons (Compensation & Rehabilitation) Act, 1954. (44 of 1954), the Central Government hereby appoints Shri Kirpal Singh as Assistant Settlement Officer for the purpose of performing the functions assigned to such officer by or under the said Act, with effect from the date he took charge of his post.

[No. F.7/39/57-SII.]

New Delhi, the 6th May 1957

S.R.O. 1491.—In exercise of the powers conferred by sub-section (1) of Section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby appoints Shri A. L. Bahl, as Settlement Officer for the purpose of performing the functions assigned to such officer by or under the said Act with effect from the date he took charge of his office.

[No. 6/14/57-S.II.]

S.R.O. 1492.—In exercise of the powers conferred by sub-section (1) of Section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby appoints Shri Jhanda Singh as Assistant Settlement Commissioner for the purpose of performing the functions assigned to such Commissioner by or under the said Act with effect from the date he took charge of his office.

[No. 3/3/56-SII).]

L. B. MATHUR, Under Secy.

DELHI DEVELOPMENT PROVISIONAL AUTHORITY

New Delhi-1, the 29th April 1957

S.R.O. 1493.—In exercise of the powers conferred by section 19 of the Delhi (Control of Building Operations) Act, 1955 (53 of 1955) the Delhi Development Provisional Authority, with the previous approval of the Central Government, hereby makes the following amendments to the Delhi (Control of Building Operations) Regulations published with notification of the Government of India, Ministry of Health No: F. 30-8/55-LSG., dated the 11th November, 1955, namely—

After Chapter II-A of the said Regulations the following Chapter II-B shall be added to the said Regulations.

CHAPTER II-B

Grant of copies of records

Copies of documents may be given, at the discretion of the Secretary, on payment of fees as prescribed below—

Fees for plans—

- (i) For ordinary copy of a plan for which a tracing has to be prepared—

One ferro paper	At a rate of Rs. 5 per sq. ft. or part thereof for the first copy and Re. -/12/- persq. ft. or part thereof for every subsequent copy.
One azurelaid paper	At a rate of Rs. 5 per sq. ft. or part thereof for the first copy and Re. 1 per sq. ft. or part thereof for every subsequent copy.

(ii) For a copy of a plan for which a tracing exists in the Authority's office—

On ferro paper

On ozalid paper

Re. -/12/- per sq. ft. or part thereof.

Re. 1 per sq. ft. or part thereof.

(iii) Where a person presents an exact copy of a plan on the record of the Authority and desires it to be certified as a true copy of that plan.

Rs. 5 per plan.

In case an applicant wants the copies of the plans urgently, in addition to the copying and other charges listed above an additional fee of Rs. 5/- per plan in case of (i) above and Re. 1/- per plan in cases of (ii) and (iii) above would be leviable.

Fees for copying of English, Hindi or Urdu records—

	English record	Urdu or Hindi record
(i) For the first 200 words or under	12 annas	6 annas
(ii) Every additional 100 words or fraction thereof.	6 annas	3 annas

In case an applicant desires copies of the above documents urgently, he shall be charged at twice the normal rates.

(b) Preparation of copies of documents shall not be undertaken unless the prescribed fee has been deposited by the applicant in the office of the Authority.

(c) Copying fee once paid shall not be refunded unless an application for refund is made before arrangements for the making of a copy of the document concerned have been made.

(d) An applicant for an urgent copy shall be entitled to have his copy furnished to him, if possible, by the second working day after the filing of the application.

[No. F. 1(1)/57-Admn.]

G. MUKHARJI, Secy.

MINISTRY OF LABOUR

CORRIGENDUM

New Delhi, the 30th April, 1957

S.R.O. 1494.—In the Ministry of Labour Notification No. S.R.O. 396, dated the 29th January, 1957, published at page 248 in the Gazette of India, Part II. Section 3 dated the 2nd February, 1957, for "Shri Das Sarkar" occurring in lines 4 and 5 read "Shri K. R. Das Sarkar".

[No. PF 45(12)/56.]

R. C. SAKSENA, Under Secy.

[Office of the Chief Labour Commissioner (c)]

ORDER

New Delhi, the 4th May 1957

S.R.O. 1495.—In exercise of the powers conferred by sub-section (1) of section 3 of the Industrial Disputes Act, 1947, (Act XIV of 1947), delegated to me by the Central Government under section 39 of the said Act, in their Ministry of Labour Notification No. LR-16(5)/56 dated 5th December, 1956, it is hereby ordered that the railway companies mentioned in the schedule appended hereto, shall constitute a Works Committee in each industrial establishment under them in which one hundred or more workmen are employed or have been employed on any day within the twelve months preceding the date of the publication of this order, in accordance with the provisions of the said section, in the manner laid down in part VII of the Industrial Disputes (Central) Rules, 1957.

The Schedule

1. Bankura Damodar River Railway.
2. Ahmedpur Katwa Railway.
3. Burdwan Katwa Railway.
4. Futwah-Islampur Light Railway.
5. Shahdara (Delhi)-Saharanpur Light Railway.
6. Arrah Sasram Light Railway.
7. Howrah Amta Light Railway.
8. Hawrah Sheakhala Light Railway.
9. Dehri Rohtas Light Railway.
10. Bukhtiarpur Bihar Light Railway.

[No. LW/17(13)/56.]

P. S. EASWARAN,
Chief Labour Commissioner.**MINISTRY OF LABOUR & EMPLOYMENT***New Delhi, the 1st May 1957*

S.R.O. 1496.—Whereas it appears to Central Government that the employer and the majority of employees in relation to the factory of Messrs. Rajhans Press, Rui Mandi Sadar Bazar, Delhi, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said factory;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the Employees' Provident Fund Act, 1952 (19 of 1952), the Central Government hereby applies the provisions of the said Act to the said factory.

2. This notification shall be deemed to have come into force on the 1st day of August, 1956.

[No. P. F. II/57(26)/57.]

S.R.O. 1497.—Whereas it appears to the Central Government that the employer and the majority of employees in relation to the factory of Messrs. Fuel Injection Limited, 43, Forbes Street, Fort, Bombay-1, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said factory;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby applies the provisions of the said Act to the said factory.

2. This notification shall be deemed to have come into force on the 1st day of January, 1957.

[No. P. F. II/57(26)/57.]

S.R.O. 1498.—Whereas it appears to the Central Government that the employer and the majority of employees in relation to the factory of Messrs. Jessie Tea Estate, Manantoddy P.O., North Malabar, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said factory;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby applies the provisions of the said Act to the said factory.

2. This notification shall be deemed to have come into force on the 1st day of August, 1956.

[No. P. F. II/57(26)/57.]

R. C. SAKSENA, Under Secy.

New Delhi, the 30th April, 1957

S.R.O. 1499.—In exercise of the powers conferred by sub-section (1) of section 5 of the Mines Act, 1952 (35 of 1952), the Central Government has appointed, with effect from the 26th March 1957, Shri Joy Joseph, Inspector of Mines (Welfare) in the Mines Department, to be Inspector of Mines subordinate to the Chief Inspector.

[No. M.48(7)56.]

New Delhi, the 3rd May 1957

S.R.O. 1500.—The following draft of certain amendments to the Coal Mines Labour Welfare Fund Rules, 1949, which the Central Government proposes to make in exercise of the powers conferred by section 10 of the Coal Mines Labour Welfare Fund Act, 1947, (32 of 1947) is published as required by sub-section (1) of the said section for information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 29th May 1957.

Any objection or suggestion which may be received from any persons with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In the said Rules—

(1) In rule 10, the following words shall be added at the end, namely:—

“and the resignation shall take effect from the date of its acceptance by the Chairman or on the expiry of thirty days of the date of its receipt by the Chairman, whichever is earlier”.

(2) In rule 31A—

(a) for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The standard of dispensary services to be provided by owners of collieries for the purposes of sub-section (2) of section 5 of the Act shall be as specified in the Schedule hereto annexed, hereinafter called the ‘prescribed standard’;”

(b) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(3) The Coal Mines Welfare Commissioner may, if he is satisfied that the dispensary is being efficiently run and serves the purpose for which it is established, waive any of the requirements specified in the prescribed standard:

Provided that no such dispensary shall contain any room other than a store room which is less than twelve feet by ten feet in area:

Provided further that the functions of a medical graduate may be performed by a medical licentiate who has fifteen years experience as a medical officer in independent charge of a colliery dispensary”.

(3) For sub-rule (3) of rule 34, the following sub-rule shall be substituted, namely:—

“(3) The challan shall be filled in duplicate, a copy of which shall be retained by the Treasury and the remaining copy shall be returned to the depositor who will transmit it to the Commissioner as proof of payment along with the monthly return prescribed in sub-rule (2) of rule 32 after entering the number, date and amount shown in the treasury receipt in the copy of the return.”

(4) For the Schedule, the following Schedule shall be substituted, namely:—

“THE SCHEDULE

Standard of dispensary services to be provided by owners of collieries for the purpose of sub-section 2 of the Section 5 of the Act. (Rule 31A).

I. Building

1. Dispensary catering for 1,000 workers or less:—

Three rooms to be used as follows:—

(i) Consulting room (14' x 12').

(ii) Dressing room (14' x 12').

(iii) Dispensary and Store room (14' x 12').

Covered waiting accommodation—144 sq. ft.

Two latrines (flush type) each 5' x 8'.

2. Dispensary catering for 1001 to 2,000 workers:—

Six rooms to be used as follows:—

- (i) Consulting room for males (14' x 12').
- (ii) Consulting room for females (14' x 12').
- (iii) Minor operation room (14' x 12').
- (iv) Dispensary room (14' x 12').
- (v) Laboratory room (150 to 175 sq. ft.)
- (vi) Store room (14' x 12').

Covered waiting accommodation—204 sq. ft.

Two latrines (flush type) each 5' x 8'.

3. Dispensary catering for 2001 to 3,000 workers:—

Nine rooms to be used as follows:—

- (i) Consulting room for males (14' x 12').
- (ii) Consulting room for females (14' x 12').
- (iii) Minor operation room (14' x 12').
- (iv) Dispensary room (14' x 12').
- (v) Laboratory room (150 to 175 sq. ft.).
- (vi) Dressing room (10' x 12').
- (vii) Dark room (10' x 10').
- (viii) Registration and Record office room (150 sq. ft.).
- (ix) Store room (14' x 12').

Covered waiting accommodation—264 sq. ft.

Three latrines (flush type) each 5' x 8'.

4. Dispensary catering for 3,001 to 5,000 workers:—

Twelve rooms to be used as follows:—

- (i) Consulting room for males (14' x 12').
- (ii) Consulting room for females (14' x 12').
- (iii) Minor operation room (14' x 12').
- (iv) Laboratory room (200 sq. ft.).
- (v) Dispensary room (14' x 12').
- (vi) Dressing room (10' x 12').
- (vii) Dark room (10' x 10').
- (viii) Douche room (10' x 10').
- (ix) Registration and Record Office room (200 sq. ft.).
- (x) Store room (14' x 12').
- (xi) Nurses duty room (120 to 150 sq. ft.).
- (xii) Bath room (6' x 8').

Covered waiting accommodation 384 sq. feet.

Four latrines (flush type) each 5' x 8'.

5. Dispensary for over 5,000 workers:—

Thirteen rooms to be used as follows:—

- (i) Consulting room for males (14' x 12').
- (ii) Consulting room for females (14' x 12').
- (iii) Minor operation room (14' x 12').
- (iv) Dispensary room (14' x 12').
- (v) Laboratory room (250 to 300 sq. ft.).
- (vi) Dressing room (10' x 12').
- (vii) Dark room (10' x 10').

- (viii) Douche room (10' x 10').
- (ix) X-ray plant room (14' x 12').
- (x) Registration and Record Office room (250 sq. ft.).
- (xi) Store room (14' x 12').
- (xii) Nurses duty room (120 to 150 sq. ft.).
- (xiii) Bath room (6' x 8').

Covered waiting accommodation—684 sq. ft.

Six latrines (flush type) each 5' x 8'.

Each dispensary should provide emergency beds for treatment of simple and emergency cases at the rate of one bed for every 250 workers subject to a minimum of two beds, one for males and one for females. For this purpose separate rooms shall be provided for males and females. The rooms shall have air space of 600 cft. per bed and door and window space not less than one-third of the floor space with varandah seven feet wide along the front of the rooms.

Collieries which have no provision of emergency beds on the lines mentioned above at their dispensaries will be allowed time upto three years from the date the standards are enforced. Those collieries which fail to provide emergency beds in three years' time shall not be entitled to any subsidy thereafter even if they otherwise be qualified for it.

II. Staff

1. Dispensary catering for 250 workers or less :—

Medical licentiate or Graduate	1	(part time)
Midwife	1	(Do.)
Compounder-cum-Dresser	1	(whole time)
Sweeper	1	(Do.)

2. Dispensary catering for 251 to 500 workers :—

Medical Graduate	1	(whole time)
Midwife	1	(part time)
Compounder-cum-Dresser	1	(whole time)
Sweeper	1	(Do.)

3. Dispensary catering for 501 to 1,000 workers :—

Medical Graduate	1	} (whole time)
Midwife	1	
Compounder-cum-dresser	1	
Sweeper	1	
Attendants	2	
Cook	1	

4. Dispensary catering for 1001 to 2,000 workers :—

Medical Graduate	1	} (whole time)
Compounder	1	
Dresser	1	
Midwife	1	
Sweepers	2	
Attendants	3	
Cook	1	

5. Dispensary catering for 2001 to 3,000 workers :—

Medical Graduate	1	} (whole time)
Medical licentiate or Graduate	1	
Compounder	1	
Dressers	2	
Midwife	1	
Nurse	1	
Sweepers	2	
Attendants	4	
Cooks	2	

6. Dispensary catering for 3001 to 5,000 workers :—

Medical Graduate	1	} (whole time)
Medical licentiate or Graduate	1	
Medical Graduate or Licentiate (woman)	1	
Compounders	2	
Dressers	2	
Midwives	3	
Nurses	2	
Sweepers	3	
Attendants	6	
Cooks	2	

7. Dispensary catering for 5,000 workers and above :—

Medical Graduates (Men)	2	} (whole time)
Medical Graduates (Woman)	1	
Medical licentiate or Graduate	1	
Compounders	2	
Dressers	2	
Midwives	3 to 4	
Nurses	3 to 4	
Sweepers	4	
Attendants	6 to 8	
Cooks	3 to 4	

III. List of drugs, surgical equipments, dressings etc. for dispensary.

A. Drug

1. Acid Acetic.
2. Acid Boric.
3. Acid Carbolic.
4. Acid Salicylic.
5. Aqua Distillata.
6. Ammon Carb.
7. Aspirin.
8. Acriflavin or other anti-septic dye.
9. Benedict's solution.
10. Calcium lactate.
11. Copper sulphate.
12. Calamina Prepare.
13. Cod Liver Oil.
14. Ephedrine Hydrochlor ($\frac{1}{2}$ gr. tab.).
15. Ether.
16. Exct. Glycrr. Liq.
17. Ferri sulph.
18. Ferri et ammoni citras.
19. Glucose
20. Glycerine
21. Gum acacia.
22. Hydrarg ammoniata.
23. Hydrarg oxide flava.
24. Ethylol.
25. Kaoline.
26. Lint saponis.
27. Liq. Ammon acetate.
28. Liq. Plumbi subacetate fort.
29. Lysol.
30. Mag. Oxide powder or Mag. Trisillicate.
31. Mag. Sulph.
32. Menthol.
33. Multi vitamin tab.
34. Ol. Ricini.
35. Oil Menth pip.
36. Oil Olive or Oil of arachis.
37. Paludrine tabs.
38. Pheno Barbitone.
39. Pot. Bromide.
40. Pot Citrate.
41. Pot. Iodide.
42. Pot. Permanganate.
43. Pretargol or Argyrol.

44. Pulp. Ipecas co.
45. Pulp. Quinine sulph.
46. Sodii Bicarb.
47. Sodii Salicylate.
48. Spt. Ammon. Aromat.
49. Sodii Chloride.
50. Spt. Methyl.
51. Spt. Rect.
52. Sulphanilamide or sulphadiazine tablets.
53. Sulphaguanidine.
54. Sulphanilamide powder.
55. Tab. Digoxin or Pill Digitalis co. B.P.C.
56. Tabs. Laxative Co. B.P.C.
57. Tetrachlorethylene.
58. Tinct. Belladonna.
59. Tinct. Benoin co.
60. Tinct. Opii Camphorata.
61. Tinct. Card co.
62. Tinct. Hyoscyamus.
63. Tinct. iodine.
64. Ung. Sulphuris B.P.C.
65. Vaseline.
66. Vin. Ipecae or tinct. or liq.
67. Zinc Oxide.
68. Adrenalin Hydrochloride Liquor (1:1000)
69. Coramine or Nikethimide.
70. Emetine Hydrochlor (amp. or tab.)
71. Gr. 1.
72. Gr. 1/2.
73. Infectio Quinine Gr. 10.
74. Percaine Hydrochlor or Novocain 2% amp.
75. Serum Anti-venom.
76. Serum Tatanus anti toxin 1500 units.
77. Soluteptasine or other injectable sulphamide.
78. Tab. Atropine (1/100 gr.).
79. Tab. Morphine ($\frac{1}{4}$ gr.).
80. Pennicillin 1,00,000 unit ampoules or 4,00,000 unit ampoules.
81. Streptomycine.
82. 90. P.A.S.
83. Isonicotinic Acid Hydrazide.

NOTE.—The actual quantities of the above-mentioned items to be stocked shall be such as are found necessary in the light of day to day working of the dispensaries, provided that provision for drugs shall be made at each dispensary at least at the rate of 50 Naiye Paise per annum per worker attached to the dispensary.

B. Dressing.

	Number	
	Below 250 workers	251—1000 workers
1. Bandage, roller, 6" 2.	6	6
2. Bandage, roller, 4"	6	6
3. Bandage, roller, 3"	6	6
4. Bandages Triangular	6	6
5. Cotton Wool .	1 lb.	1 lb.
6. Gauge 1 yd. each	6	12
7. Lint	4 oz.	4 oz.
8. Plaster of paris bandages 4"	..	6
9. Plaster of paris bandages 3"	..	6
10. Strapping adhesive 12 roller	1	1
11. Strapping adhesive 2 roller	1	1
12. Strapping adhesive 3 roller	1	1

C. Medical and Surgical Equipments

	Number	
	Below 250 workers	251—1000 workers
1. Basin, 14"	1	2
2. Bowls E.I. 4"	1	1
3. Bowls E.I. 8"	1	1
4. Catheters rubber (size 8 & 10)	2	2
5. Cup feeding	1	2
6. Douche can with fittings . . . . .	..	1
7. Drums dressing	1	1
8. Examination lamp.	1	1
9. Forceps artery	2	2
10. Forceps Cheatle	1	1
11. Forceps Dissecting toothed . . . . .	..	1
12. Forceps Dissecting plain	1	1
13. Hammer percussion	1	1
14. Jug measure	1	1
15. Lancet vaccination . . . . .	..	1
16. MIRROR forehead . . . . .	..	1
17. Needle aneurysm . . . . .	..	1
18. Needle suture assorted	6	6
19. Probe	1	2
20. Razor safety	1	1
21. Roger's cholera apparatus or apparatus intravenous	1	1
22. Stethoscope	1	1
23. Syringes 2 c.c.	1	1
24. Syringes 10 c.c.	1	1
25. Syringes 20 c.c. or above . . . . .	..	1
26. Sphygmomanometer . . . . .	..	1
27. Speculum Nasal	1	1
28. Speculum Aural	1 set	1 set
29. Stove Primus	1	1
30. Scapels	1	2
31. Skinners' mask . . . . .	..	1
32. Stretcher	1	1
33. Syringes ear . . . . .	..	1
34. Spud, eye . . . . .	..	1
35. Splint leg Thomas (medium) . . . . .	..	1
36. Splinting wire crammer . . . . .	..	1
37. Scissors straight both ends sharp	1	1
38. Scissors straight Mayo . . . . .	..	1
39. Sterilizer instrument portable . . . . .	..	1
40. Thermometers	1	2
41. Tongue depressor	1	1
42. Tape measure	1	1
43. Test type chart	1	1

44. Tray dressing	I	2
45. Tray kidney	I	2
46. Tourniquet	I	I
47. Undine	I	I
48. Weighing machine	I	I
49. Water Proof sheets of 2 yds.	I	I

D. Other Dispensary Equipment.

	Number	
	Below 250 workers	250—1000 workers
1. Blankets	2	2
2. Bin for soiled clothes	I	I
3. Bottles drop with grooved stopppers	I	2
4. Cork screw	I	I
5. Corks assorted	25	50
6. Dropper eye	2	2
7. Funnel 4 oz. glass or E. I.	I	I
8. Filter paper	I pkt.	I pkt.
9. Gloves	I pair	I pair
10. Litmus paper blue	I pkt.	I pkt.
11. Litmus paper red	I pkt.	I pkt.
12. Measure glass 8 oz.	I	I
13. Measure glass 2 oz.	I	I
14. Minim glass	I	I
15. Pestle and Mortar composition	I	I
16. Pin safety	6	6
17. Pot delf with cover	2	2
18. Spatula	I	I
19. Slab ointment	I	I
20. Soap	I cake	I cake
21. Spirit lamp	I	I
22. Scales and weights	I	I
23. Slides glass	$\frac{1}{2}$ oz.	$\frac{1}{2}$ oz.
24. Scissors shop	I	I
25. Towels ordinary	2	2
26. Tin opener	I	I
27. Test tubes	4	6
28. Test tubes stand	I	I
29. Test tube holder	I	I
30. Urine glass specim	I	2

B. Furniture

	Number	
	Below 250 workers	251—1000 workers
1. Almirah	1	1
2. Benches	1	1
3. Chairs	2	2
4. Cup-board poison	1	1
5. Examination couch	1	1
6. Stools	2	2
7. Screen	1	1
8. Table Medical Officer	1	1
9. Table dispensing	1	1
10. Table dressing	1	1

NOTE.—In the case of dressings, medical and surgical equipments, other dispensary equipments and furniture, a 50% increase in the numbers shown above for 1000 workers shall be made for every additional 1000 workers."

[No. CMLWF. Am/MII-1(14)/53.]

New Delhi, the 6th May 1957

S.R.O. 1501.—In exercise of the powers conferred by sub-section (1) of section 9 of the Coal Mines Labour Welfare Fund Act, 1947 (32 of 1947), the Central Government has appointed with effect from the 4th April, 1957 (afternoon), Shri K. Bag Singh, Officer on Special Duty, Coal Mines Labour Welfare Fund, as the Coal Mines Welfare Commissioner *vice* Shri Teja Singh Sahni.

[No. MII-6(58)56.]

S.R.O. 1502.—In exercise of the powers conferred by section 5 of the Mica Mines Labour Welfare Fund Act, 1946 (22 of 1946) read with sub-clause (i) of clause (a) of sub-rule (1) of rule 3 of the Mica Mines Labour Welfare Fund Rules, 1948, the Central Government has appointed with effect from the 4th April, 1957 (afternoon), Shri K. Bag Singh, Coal Mines Labour Welfare Commissioner, Dhanbad, as the Welfare Commissioner, Bihar *vice* Shri Teja Singh Sahni.

[No. MII-6(58)56.]

S.R.O. 1503.—In exercise of the powers conferred by section 4 of the Mica Mines Labour Welfare Fund Act, 1946 (22 of 1946) read with rule 3 of the Mica Mines Labour Welfare Fund Rules, 1948, the Central Government has appointed with effect from the 4th April, 1957 (afternoon), Shri K. Bag Singh, Welfare Commissioner, Bihar, as the Chairman of the Mica Mines Labour Welfare Fund Advisory Committee for Bihar constituted under the notification of the Government of India in the Ministry of Labour No. S.R.O. 2575 dated the 3rd August, 1954 *vice* Shri Teja Singh Sahni.

[No. MII-6(58)56.]

S. RANGASWAMI, Under Secy.

ORDER

New Delhi, the 1st May 1957

S.R.O. 1504.—Whereas the Central Government is of opinion that an industrial dispute exists or is apprehended between the employers in relation to the North

Chirimini Colliery and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute of adjudication;

Now, therefore, in exercise of the powers conferred by clause (c) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Labour Court at Nagpur constituted under Section 7 of the said Act.

THE SCHEDULE

Termination of services of Shri Shiv Prasad Awasthy and the relief, if any, to which he is entitled.

[No. LR-II-55-2(19)/57.]

A. L. HANDA, Under Secy.

MINISTRY OF INFORMATION & BROADCASTING

New Delhi, the 4th May 1957

S.R.O. 1505.—In exercise of the powers conferred by section 6 of the Cinematograph Act 1952 (Act XXXVII of 1952), the Central Government hereby directs that the film entitled 'Bhai Bhai' produced by Messers A. V. M. Productions in respect of which "U" certificate No. 14069, dated the 18th April, 1956 was granted by the Central Board of Film Censors shall be deemed to be a film in respect of which an 'A' certificate has been granted.

[No. 9/31/56-FC.]

ORDER

New Delhi, the 3rd May 1957

S.R.O. 1506.—The Central Government hereby

(a) directs, in pursuance of the provisions of the Order of the Government of India in the Ministry of Information and Broadcasting No. S.R.O. 3805, dated the 26th December, 1955 and in modification of Order of the Government of India in the Ministry of Information and Broadcasting No. S.R.O. 2786, dated the 13th November, 1956 that the Advisory Panel of the Central Board of Film Censors at Bombay shall consist of 31 members with effect from 1st May, 1957.

(b) notified for general information that the following members of the Advisory Panel of the Central Board of Film Censors at Bombay retired under sub-rule (1) of Rule 10 of the Cinematograph (Censorship) Rules, 1951, with effect from 30th April, 1957:—

1. Shrimati Leela Jog.
2. Shrimati Urmila Mehta.
3. Prof. I. P. Pande.
4. Shri S. A. Kadar.

[No. 14/3/57-FC.]

V. P. PANDIT, Under Secy.

1012 THE GAZETTE OF INDIA: PART II, SECTION 3, SUB-SECTION (1) OF THE INDIAN BOILERS ACT, 1923 (5 OF 1923). THE CENTRAL BOILERS BOARD hereby makes the following further amendments in the Indian Boiler Regulations, 1950, the same having been previously published as required by sub-section (1) of Section 31 of the said Act, namely:—

In the said Regulations—

(A) For Clause (e) of regulation 4, the following clause shall be substituted, namely:—

“(c) Certificate for steam pipes.—A certificate of manufacture and test in Form IIIA signed by the maker or a responsible representative of the maker of the steam pipes containing particulars and results of tests of the materials used in the manufacture and the make and the hydraulic test of all steam pipes supplied.”

(B) For Form III, the following Form shall be substituted, namely:—

“FORM III

WORKS ADDRESS

Constructor's certificate of manufacture and test [Regulation 4(c) (ii)]

1. Description .	Constructor's Name and address..... Manufactured for/Stock purposes..... Contract No..... Type of boiler..... Length overall..... Diameter inside Largest belt..... Design pressure..... lbs/sq.in. Intended working pressure..... lbs/sq. in. Shop Number of boiler..... Year of Manufacture..... Total heating surface.....sq. ft. Total evaporation..... lbs/hr. (Maximum continuous rating) Final temperature of steam (Design).....of Grate area.....sq. ft. Brief description of boiler.....
2. Parts Manufactured at the contractor's works	Name of part(s) Description Leading dimensions..... Manufactured by..... Identification marks..... Part (s) manufactured, inspected at all stages of construction by..... (Inspecting Authority). Certificates furnished (Constructor's, Steel Maker's and Inspecting Authority's etc.)..... Part(s) hydraulically tested and internally Inspected after test by.....
3. Parts manufactured outside the constructor's works	Name of part(s) Description Leading dimensions..... Manufactured by..... Identification marks..... Part(s) manufactured, inspected at all stages of construction by..... (Inspecting Authority). Certificates furnished (Constructor's, Steel Maker's and Inspecting Authority's etc.)..... Part (s) hydraulically tested and internally inspected after test by.....

NOTE.—Similar information is to be furnished for each part manufactured outside the Constructor's Works.

4. Construction and workmanship

Shell Seams.—The longitudinal seams are welded/riveted and have rows of rivets in inside strap and rows of rivets in outside strap. Rivet holes are inch diameter and number per pitch of inches.

Butt straps cut from plates and bent to required curvature in The circumferential seams joining rings of shell are joined and single/double riveted/welded.

Rivet holes are inches diameter and number per pitch of inches.

The shell end seams are joined and single/double riveted/welded.

Rivet holes are inch diameter and number per pitch of inches. Details of seams as in drawing No.

Furnance Seams.—The longitudinal seams are welded/riveted. The cross seams joining rings are of riveted/welded.

Workmanship.—All rivet holes in cylindrical shell and furnace flues drilled in place after plates were bent; plates afterwards taken apart, burrs removed and rough edges of holes cleaned before riveting. Riveting wherever practicable done by machine. All fire-worked plates, effectively annealed after completion of operations. Welding of parts of boilers has been done by process.

All welds were effectively stress relieved. No part of the boiler including mouthpieces and stand blocks, is made of cast iron or malleable cast iron.

Fusion welded drums of water-tube Boilers.—The construction is in accordance with Chapter V of the Indian Boiler Regulations.

Number of longitudinal seam in each ring.

Number of circumferential seams.

Details of repairs, if any, carried out to seams during construction

Details of heat treatment.

Fusion welded electrode Boilers.—The construction is in accordance with Chapter X of Indian Boiler Regulations.

Number of longitudinal seams in shell.

Number of circumferential seams.

Details of repairs, if any, carried out to seams during construction

Details of heat treatment

Shell type Boilers of welded construction.—The construction is in accordance with Chapter XII of Indian Boiler Regulations.

Number of longitudinal seams in shell.

Number of longitudinal seams in furnace.

Number of circumferential seams in shell.

Number of circumferential seams in furnace.

Details of repair, if any, carried out to seams during construction

Details of heat treatment.

	Boiler parts and fittings	Mater- ial	Smel- ter	Make	Inspect- ing officer	Remarks
3. <i>Material man- ufacture</i>	Plates.					
	Plates.					
	Rivet bars					
	Stay bars					
	Angles					
	Bolts					
	Tubes					
	Tubes					
	Tubes					
	Girders					
	Boxes					
	Headers					
	Headers					
	Manhole frames					
	Manhole doors					
	Manhole compnaring					
	Sighthole doors					
	Stand blocks					
	Stand pipes					
	Stop valve dhests					
	Safety Valve chests					
	Feed Valve chests					
	Blow down valve					
	Blow down elbow pipe					
	Water gauge mountings					

NOTE.—Under “Material” enter against appropriate items: “Steel, Simens Martin, Open Hearth acid (or basic) process”, “Wrought Iron, Brand....” “Cast Steel, Process...” etc. etc. and under “Remarks” a brief explanation of process of manufacture where necessary, e.g. “Solid drawn”, “Lap welded”, “Solid Pressed”, tested by Makers....lbs. per. sq. inch etc.

	Part of Boiler	Thick- ness of plates in 32nd or dia- meter in inches	Ten- sile strength limits to tons	Elonga- tion limits to %	Gauge length inches	Brand & No. on plate
1	2	3	4	5	6	7
6. <i>Thickness of Plates etc., and tensile test, limits.</i>						
<i>Cylindrical shell plates</i>	Shell					
	Butt straps					
	Steam & Water drums					
	Wrapper plate (1)					
	Tube plate (1)					
	Wrapper plate (2)					
	Tube plate (2)					
	Wrapper plate (3)					
	Tube plate (3)					

1	2	3	4	5	6
<i>Cylindrical Plates</i>	<i>Shell</i>	Barrel			
		Fire Box casing crown			
		Dome			
		Mud or bottom drum (1)			
		Mud or bottom drum (2)			
		Mud or bottom drum (3)			
<i>Shell and plates and drum Heads</i>		Front End shell			
		Front End shell steam and water drum (1)			
		Front End shell steam and water drum (2)			
		Front End shell steam and water drum (3)			
		Front End shell Mud drum (1)			
		Front End shell Mud drum (2)			
		Front End shell Mud drum (3)			
		Back and shell			
		Back end shell Steam and water drum (1)			
		Back end shell Steam and water drum (2)			
		Back end shell steam and water drum (3)			
		Back end shell Mud drum (1)			
		Back end shell Mud drum (2)			
		Back end shell Mud drum (3)			
		Shell crown			
		Dome end			
		Saddle			
		Fire box casing sides			
		Doubling plate Front			
		Doubling plate back			
<i>Flanged and fire exposed plates</i>		Furnance circular (Plain)			
		Furnance circular			
		Furnance circular (corru- gated)			
		Fire box crown			
		Fire box side			
		Fire box front			
		Fire box tube			
		Uptake			
		Smokebox tube			
		Com. Chbr. wrapper			
		Com. chbr. back			

THICKNESS OF PLATES ETC. & TENSILE TEST LIMITS

1	2	3	4	5	6	7
<i>Tubes</i>	Cross tubes . . . Smoke tubes (plain) . . . Smoke tubes (Stay) . . . Water tubes (Bottom or front bank) . . . Water tubes (top or rear bank) . . . Balancer tubes (Steam) . . . Balancer tubes (Water) . . . Superheater tubes . . . Superheater tubes . . . Superheater tubes . . . Water wall tubes . . . Water wall tubes . . . Integral Economiser tubes . . .					
<i>Headers and cross Boxes</i>	Sectional headers . . . Water wall headers (1) . . . Water wall headers (2) . . . Water wall headers (3) . . . Water wall headers (4) . . . Water wall headers (5) . . . Water wall headers (6) . . . Integral Economiser headers (1) . . . Integral Economiser headers (2) . . . Superheater headers (1) . . . Superheater headers (2) . . . Superheater headers (3) . . . Superheater headers (4) . . . Superheater headers (5) . . . Superheater headers (6) . . . Mud boxes (1) . . . Mud boxes (2) . . . Mud boxes (3) . . . Mud boxes (4) . . .					
<i>Stays and Bolts</i>	Gusset stay plates . . . Longitudinal . . . Cross . . . Screw . . . Roof . . . Firebox roof slings . . . Firebox roof pins . . . Girder bolts . . . Shell angle bolts . . . Uptake angle bolts . . . Manhole bolts . . . Sighthole bolts . . .					
<i>Miscellaneous</i>	Firebox girders . . . End plate stiffeners . . . shell angle . . . Furnace angle . . . Uptake angle . . . Gusset angle . . . Manhole compensation ring . . . Manhole frame . . . Manhole cover . . . Sighthole compensation ring . . . Sighthole doors . . . Stand blocks . . . Stand pipes . . .					

7. Details of Drums

No.	Nomenclature	Nominal dia	Length	Shell	Plate	Tube Plate		Head			Manholes No & Size.	Hydrosta- tic test lbs/ Sq. in
				Thick- ness in 32nds in	Inside radius in	Thick- ness in 32nds in	Inside radius in	Thick- ness in 32nds in	Type **	Radius of dish in		
I	2	3	4	5	6	7	8	9	10	11	12	13

**Indicate (1) Flat (2) Dished (3) Ellipsoidal (4) Hemispherical

8. Headers and Boxes

No.	size and shape	Thickness in 32nds in	Head or end		Hydro-static test lbs/sq. in
			Shape	Thickness in 32nds in.	
Water Wall Headers	1				
	2				
	3				
	4				
	5				
	6				
Integral Economiser headers	1				
	2				
Superheaters Headers	1				
	2				
	3				
	4				
	5				
	6				
Mud boxes	1				
	2				
	3				
	4				

9. Tubes

Sl. No.	Nomenclature	Outside diameter in inches	Thickness in 100ths in
1	Cross tubes		
2	Smoke tubes (Plain)		
3	Smoke tubes (stay)		
4	Water tubes (bottom or front bank)		
5	Water tubes (rear or top bank)		
6	Balancer tubes (Steam)		
7	Balancer tubes (water)		
8	Superheater tubes		
9	Superheater tubes		
10	Water wall tubes		
11	Integral economiser tubes		

10. Mountings

No.	Nomenclature	Material	Type	No.	Size
1.	Main stop valve	.	.	.	.
2.	Auxilliary stop valves	.	.	.	.
3.	Safety valves (a)	.	.	.	.
	(b)	.	.	.	.
	(c)	.	.	.	.
4.	Blow down valve (s)	.	.	.	.
5.	Feed check valves	.	.	.	.

11. Details of Safety valves and test results

Manufacturer
Identification marks of valves
Maker's No. Type Lift in.

Valve

Material
Valve scat.
Flat/bevel
Angle
Material
Diameter of valve seating
Material
Valve body
Material
Opening at neck
Opening at outlet

Spring

Material
Process of manufacture
Chemical composition
Dimensions
Outside diameter of coil
Section of wire
Number of free coils
Free length of coil

Test Results

Place of test date
Blow off pressure lbs/sq. in.
Closing down pressure lbs/sq. in.
Relieving capacity (by test) lbs/hr.
Lift at full blow off pressure ins.
Quality of steam

Remarks :—

Does the valve chatter
Does valve stem leak
The valve conforms to drawings Nos.

INSPECTING AUTHORITY
Witnessing tests

NOTE :—Manufacturer's Certificate in original or Boiler Manufacturer's Certificate.

12. Certified that the particulars entered herein in manuscript by us are correct and that parts and fittings in sections 2 to 11 against the names of which entries are made, have been used in the construction and fittings of the boiler.

The particulars shown against the various parts used are in accordance with the enclosed Certificates from the respective makers.

The design of the boiler is that as shown in Drawing Nos.

The boiler has been designed and constructed to comply with the regulations under the Indian Boilers Act, 1923, for a working pressure of lbs. per square inch at our works above-named and satisfactorily withstood a water test of lbs. per square inch on the day of 19..... in the presence of our responsible representative whose signature is appended hereunder.

MAKER

(Signature of Maker)
or
Secretary of Firm.

Name and Signature of Engineer who witnessed test.

Designation.

Dated at the day of 19 ..

Official Seal

Name and Signature of
Inspecting Authorities.

(C) After Form III the following shall be inserted as Form IIIA, namely :—

FORM IIIA

Certificate of Manufacture and Test

[Regulation 4(e)]

Name of part
Maker's name and address
Intended working pressure lbs/sq. in.
Intended maximum temperature °F.
Hydraulic test pressure bs/sq. in.
Main dimensions
Drawing Nos.
Identification marks
Brief description
.....
.....

2. MATERIAL
Process of manufacture
Fully killed
Chemical composition
Mode of manufacture
Ultimate tensile stress
Elongation % on test p/ce.
Bend test on material
Bend test on weld
Flattening test
Heat treatment
Mode of attachment of flanges
Flange particulars
Size of branches

Mode of attachment of branches
 Mode of reinforcement
 Heat treatment of joints after attachment of flanges and branches
 Final Hydraulic test lbs/sq. in.
 This form is to be used for steam pipes and fittings referred to in Chapter VIII.

Certified that the particulars entered herein in manuscript by us are correct and that parts and fittings against the name of which entries are made, have been used in the construction of the Boiler and its fittings.

The particulars shown against the various parts used are in accordance with the enclosed drawing Nos.

The part has been designed and constructed to comply with the Indian Boiler Regulation for a working pressure of lbs/ sq.in. and temperature of
°F. at our works above named and satisfactorily withstood a water test of
 lbs/sq. in. on the day of 19.....
 in the presence of our responsible representative whose signature is appended hereunder.

MAKER.....

Designation.

Name and Signature of Engineer who witnessed test.

Dated atthe day of19

[No. S & P-II/BL-304(21)/54].

New Delhi, the 25th April 1957

S.R.O. 1508.—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 1st August 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

Draft Amendment

In the said Regulations, after Chapter XII the following chapter shall be inserted, namely:—

CHAPTER XIII

Qualification tests for welders engaged in welding of boilers and steam pipes under construction, erection and fabrication at site in India.

602. Scope.—These regulations shall apply to testing of welders engaged in India in the manufacture and site welding of boilers and steam pipes of ferrous material.

603. Definition.—In these regulations “Welder” means a person engaged in manual welding (gas or electric).

604. No welder shall be engaged on welding of boilers or steam pipes under construction, erection or fabrication at site unless he possesses the certificate as required under the Regulations hereinafter contained.

605. Initial qualification test and issue of certificate.—Every welder shall be duly tested and qualified to the satisfaction of the Inspecting Authority who shall assess his performance for qualifying for the certificate. The Inspecting Authority may, thereafter, issue a certificate in the form XIII/B indicating the class and type of welding in which he has qualified.

606. *Production of certificate.*—The holder of such certificate shall be bound to produce it when called upon to do so by the Inspecting Authority or an Inspecting Officer.

607. (a) *Validity of certificate.*—A certificate issued to a welder under these regulations shall remain valid for a maximum period of twelve months from the date of issue, provided that the holder thereof has, subsequent to the test, been employed with reasonable continuity on the class and type of work for which he is qualified.

(b) *Re-validation of certificate.*—The certificate may be extended from time to time from a period not exceeding twelve months at a time on completion of a requalification test to the satisfaction of the Inspecting Authority.

(c) Notwithstanding anything contained in clauses (a) and (b) above, a welder shall appear for a requalification test consequent upon any of the following conditions:—

- (i) Change from one welding process to any other process.
- (ii) An omission or addition of backing strips in single welded butt joints.
- (iii) A change in class or type of electrode.
- (iv) A change from Direct Current to Alternating Current.
- (v) A change in the base metal to be welded.
- (vi) If during the preceding three months or more the welder has not been engaged in welding to the type or class for which he is qualified.
- (vii) If there is some specific reason to question the welder's ability.

608. *Age and experience.*—A candidate who wishes to qualify for a certificate under these regulations shall not be below the age of 21 years, and shall satisfy the Inspecting Authority that he had been employed as a welder in a workshop or firm for a period of not less than two years.

609. *Tests for initial qualification of a welder.*—(a) *Theoretical Examination.*—A welder shall be required to appear in a written test on the following subjects:—

1. *Electric Welder.*—

- (i) Welding Regulations, as prescribed under the Indian Boiler Regulations, 1950.
- (ii) Construction and working of welding equipment.
- (iii) Properties of material to be welded—cold and hot working, thermal conductivity, fusion point, oxidation.
- (iv) Electro-technical principles,—kinds of current, striking arc voltage, welding-arc voltage, magnetic arc blow.
- (v) Welding defects and their prevention—influence of length of electric arc, defect of excessive or too low amperage, slag inclusions, porosity, finishing the surface of welding head.
- (vi) Filler metals for different steels and joints in different positions.
- (vii) Testing of welded joints and results to be expected.
- (viii) Accidents and damage to health and methods of preventing their occurrence.

2. *Gas welder.*—

- (i) Welding Regulations, as prescribed under the Indian Boiler Regulations.
- (ii) Construction and working of welding equipment, starting procedures, water-seals, types and construction of torches, gas cylinders, pressure reducing valves, handling cylinders and equipments.
- (iii) Properties of materials to be welded—cold and hot working, thermal conductivity, fusion point, oxidation.
- (iv) Fuel gases, flame temperature, flame adjustments, favourable welding zone.
- (v) Kinds of welds and manufacturing imperfections.

- (vi) Welding methods (right and left hand), welding with two torches on vertical surface, excess of gas or oxidation, preheating of base material.
- (vii) Filler metals and their various kinds.
- (viii) Testing of welded joints and results to be expected.
- (ix) Accidents and damage to health and methods of preventing their occurrence.

(b) *Practical Examination.*—

1. *Material for tests.*—The material of plates, tubes, pipes and electrodes used for these tests shall conform to the requirements of appropriate Regulations as may be applicable in each case.

2. *Test specimens for initial qualification (Electric or Gas):*—

(a) *For Plate Welding.*—

- (i) One groove welded joint of two pieces of plates with double Vee or double U grooves on boiler plate 5/8" (16 mm) thick, over a length of 15" (381 mm) in a horizontal down-hand position, size of plates to be welded being not less than 9" x 15" (229 mm x 381 mm) each.
- (ii) One groove welded joint as above, but in the verticle position.
- (iii) One fillet welded joint over a length of 15" (381 mm) using plates of not less than 5/8" (16 mm) in the overhead position.

(b) *For Pipe Welding.*—

- (i) One test of groove welded joint with axis of the pipe in a horizontal position and without rotating the pipe.
- (ii) One test of groove welded joint with axis of the pipe in a vertical position and the seam to be welded in a horizontal circumferential position.
- (iii) One fillet weld of a branch to a pipe.

The size of pipe to be welded shall be not less than 5" (127 mm) in external diameter and 3/8" (10 mm) thick, and a branch pipe shall not be less than 3 1/4" (89 mm) outside diameter and 1/4" (6 mm) thick.

(c) *For Tube Welding.*—

A groove welded joint of two boiler tubes with the axis in a vertical position and tubes of same size fixed in adjoining positions. The welding should be carried out from one side of the tube only.

610. *Tests for Requalification.*—At a requalification test a welder need not be examined in theoretical subjects, but he shall be required to qualify in the following practical tests:—

(a) *Plate Welding.*—

A groove welded joint of two pieces of plates not less than 5/8" (16 mm) thick over a length of 6" (152 mm) in a position 45° to vertical, size of plates to be welded being 9" x 6" (229 mm x 152 mm). The main welding is to be carried from the underside only.

(b) *Pipe Welding.*—

- (i) A groove welded joint with the axis of the pipe in a horizontal position and without rotating the pipe.
- (ii) One fillet weld of a branch to a pipe, as prescribed in regulation 609.

(c) *Tube Welding.*—

A groove welded joint of two boilers tubes with the axis in a vertical position, and tubes of same size fixed in adjoining positions. The welding should be carried out one side of the tube only.

Testing of Welded Specimens

611. *Initial qualification tests.*—(a) *Groove welded plate specimens.*—The groove welded plate specimens after welding may be lightly pressed cold to remove any distortion due to welding. No heat treatment shall be carried out after completion of the welding.

After visual examination the welded specimen shall be subjected to X-ray examination in the manner as provided in Regulation 265(b).

Thereafter test pieces shall be marked and cut out in the order shown in Figure XIII/1.

The tensile test specimen shall be prepared and tested as specified in Regulation 259(a).

The bend test specimens shall be prepared and tested as per regulation 261.

Two etch specimens shall be prepared, one for micro and the other for macro examination as per regulation 265(a).

(b) *Fillet welded plate specimens.*—The dimensions and preparation of the fillet-weld test specimen shall conform to Fig. XIII/2. The test specimen shall not contain any visible cracks. It shall be cut transversely to provide a centre section 10 in. (254 mm) long and two end sections each approximately 1 in. (25 mm) long.

The stem of the 10 in. (254 mm) centre section shall be loaded laterally in such a way that the root of the weld is in tension. The load shall be steadily increased until the specimen fractures or bends flat upon itself. In order to pass the test:—

- (1) The specimen shall not fracture; or
- (2) if it fractures, the fractured surface shall show no evidence of cracks or incomplete root penetration, and the sum of the lengths of inclusions and gas pockets visible on the fractured surface shall not exceed 2 in. (51 mm).

The cut end of one of the end sections shall be polished and etched with a suitable reagent to give a clear definition of the structure of the weld.

In order to pass the test:—

- (i) Visual examination of the cross section of the weld shall show complete fusion at the root and freedom from cracks;
- (ii) The weld shall not have a concavity or convexity greater than 1/16 in. (1.6 mm); and
- (iii) There shall be not more than 1/16 in. (1.6 mm) difference in the lengths of the legs of the fillet.

(c) *Groove and fillet welded pipe and tube specimens.*—The groove welded pipe and tubes specimens shall be marked and test pieces cut out as in Figure XIII/3. The test pieces shall be prepared for face bend, root bend and etch tests.

The pieces shall not be flattened, but tested in their curved conditions. The penetration bead may be removed to 1/32" (0.8 mm) proud of the surface of the material.

Fillet welded branches shall be tested for :—

- (i) *Visual examination.*—The test welds so obtained shall be visually examined for root penetration, freedom from undercut, disposition of runs, uniformity of surface, shape of profile, smoothness of joint, freedom from cavities and slag, dimensions of weld deposit, quality of weld metal (overheating, surface cracks, spongy surface, etc.). Any piece showing serious defect shall be rejected.

- (ii) *Macro examination.*—Each branch weld test piece shall be sawn as shown in figure XIII/4 and each portion so produced shall be prepared for macro etching and etched. The macro sections shall then be examined for degree of fusion, degree of root penetration, absence of non-metallic (slag) inclusions, and quality of weld metal. The joint should show good root fusion, complete freedom from basal cracking, and the absence of any but very minor defects.

(d) *Additional tests before rejection.*—Should any of the test pieces tested in accordance with the above sub-regulations fail to meet the specified requirements, one further strip may be cut from the specimen and subjected to the same test.

612. *Requalification tests.*—(a) *Groove welded plate specimens.*—The welded joint shall first be examined under X-ray and thereafter cut to appropriate dimensions for conducting the following tests:—

One tensile test, one forward bend test, one reverse bend test, and two macro examinations.

The test piece shall be marked and cut out in the order shown in Figure XIII/5 and tested in accordance with the provisions of regulation 611.

(b) *Fillet welded plate specimen.*—This shall be conducted as detailed in regulation 611(b).

(c) *Pipe and Tube welding.*—Specimens shall be prepared and tested as prescribed in regulation 611(c).

(d) *Additional tests before rejection.*—Should any of the test pieces tested in accordance with the above sub-regulations fail to meet the specified requirements, one further strip may be cut from the specimen and subjected to the same test.

613. *Awarding of marks.*—Marks shall be awarded in accordance with the form XIII/A. Candidates obtaining marks not less than 60 per cent. in the theoretical paper and not less than 75 per cent. in the practical tests, shall be deemed to have qualified for a certificate.

The form shall be attested by the Inspecting Authority and filed in his office for future reference.

614. *Award of certificate.*—On successful completion of the above tests the welder shall be awarded a certificate in the form XIII/B.

Welders who pass the tests for groove welds in plates and pipes shall be considered as having qualified for fillet welds in plates or pipes respectively. Welders who pass the tests for fillet welds, shall be qualified to make fillet welds only.

615. *Maintenance of records.*—Every boiler manufacturing works shall maintain a record of all welding personnel engaged on welding of boilers and steam pipes, particulars of each welder in the certificate and the work handled by each welder. Such records shall be produced to the Inspecting Authority on demand.

In the case of welders who undertake welding under their own responsibility, the records as aforesaid shall be maintained by themselves.

616. *Fees.*—All costs incidental to these tests shall be borne by the welder himself in addition to such fees as the Inspecting Authority may charge for travelling and other incidental expenses for himself and his staff.

617. *Penalty.*—(1) Whoever employs a person in welding a boiler or steam pipe in contravention of these regulations shall be punishable with fine which may extend to Rs. 100/-.

(2) Any welder who fails to produce his certificate when demanded by the Inspecting Authority or Inspecting Officer shall be punishable with fine which may extend to Rs. 25/-.

(3) Any employer or welder who fails to maintain the records as required under regulation 615 shall be punishable with fine which may extend to Rs. 100/-

FORM XIII/A

Record of Welder's Qualification/Requalification tests (Indian Boiler Regulation No. 613)

Place of test

Date

Name of welder
Father's name
Date of birth Address
Service or experience on Gas/Electric Arc years.
Signature of welder
Names and addresses of the firms where trained

Tested on..... (Plate, pipe, tube)
 Gas or electric A.C./D.C.
 Kind of test Position
 (Groove/Fillet/Branch)
 Thickness of material used.....Diameter and thickness of pipe, branch or tubes used
 Quality of base material and electrode or filler rod

Results of Observations

	Marks			Marks	
	Maxi- mum	Award- ed		Maxi- mum	Award- ed
A. PROCEDURE			C. PHYSICAL TESTS		
1. Preparation of specimen	3		13. Tensile test	10	
2. Size & grade of electrode or filler rod	2		14. Face bend test	15	
3. Number of runs and mani- pulation of control	5		15. Root bend test	20	
B. VISUAL INSPECTION			D. ETCH TEST		
4. Root penetration	5		16. Disposition of runs	2	
5. Freedom from undercut	5		17. Degree of fusion	4	
6. Disposition of runs	1		18. Root penetration	6	
7. Uniformity of surface	1		19. Slag inclusions and poro- sity	3	
8. Shape of profile	1		E. FRACTURED SURFACE		
9. Shape of profile	1		20. Quality of weld metal (Ex- cessive oxidation carburisa- tion, overheating, roughness, porosity, appearance).	5	
9. Smoothness of Joint.	2				
10. Freedom from cavities & slag	5				
11. Dimensions of weld deposit.	1				
12. Quality of weld metal (Over- heating, surface cracks, spongy surface etc.)	4				
				100	

Signature of the Inspecting Officer.

OBSERVATION ON RADIOGRAPHIC EXAMINATION (if conducted).....

Marks awarded %

GENERAL REMARKS OF INSPECTING AUTHORITY.....

TYPE AND CLASS OF WELDING QUALIFIEDin Gas or Electric Arc welding.

PERIOD OF VALIDITY OF CERTIFICATE

PLACE.....

DATE

FROM.....TO

SIGNATURE OF INSPECTING AUTHORITY

FORM No. XIII/B

Qualified Boiler Welder's Certificate

ISSUED UNDER
THE INDIAN BOILER REGULATIONS, 1950*

<div style="text-align: center;">Photo</div> <div style="text-align: center;">Passport Size</div>	Name of welder
	Father's name
	Date of birth
	Seal and Signature of Inspecting Authority
	Identification marks
	Weight

Signature of welder

Address of welder

Period of validity		Signature of Inspecting	
From	To	Officer	Authority

This is to certify that Shri.....son of Shri.....has been examined and tested in the prescribed manner in the presence of (Inspecting Authority/Officer) and is deemed to have satisfactorily proved his ability to make sound welds as per particulars given below. Granted this.....day of.....19 , under the seal and authority of.....

Seal

Inspecting Authority.

*Particulars :—

*Particulars shall contain information on the following —

Tested on	Plate/Pipe/Tube
Date	
Material	Mild steel or alloy steel
Process	
Class of welding	
Backing strip	
Electrode	Class
Filler rod	Type

Period of validity		Signature of Inspecting	
From	To	Officer	Authority

Employment particulars

From	To	Name of Employer	Work on which engaged	Signature of employer

No.

(Sd.) Illegible
Secretary.

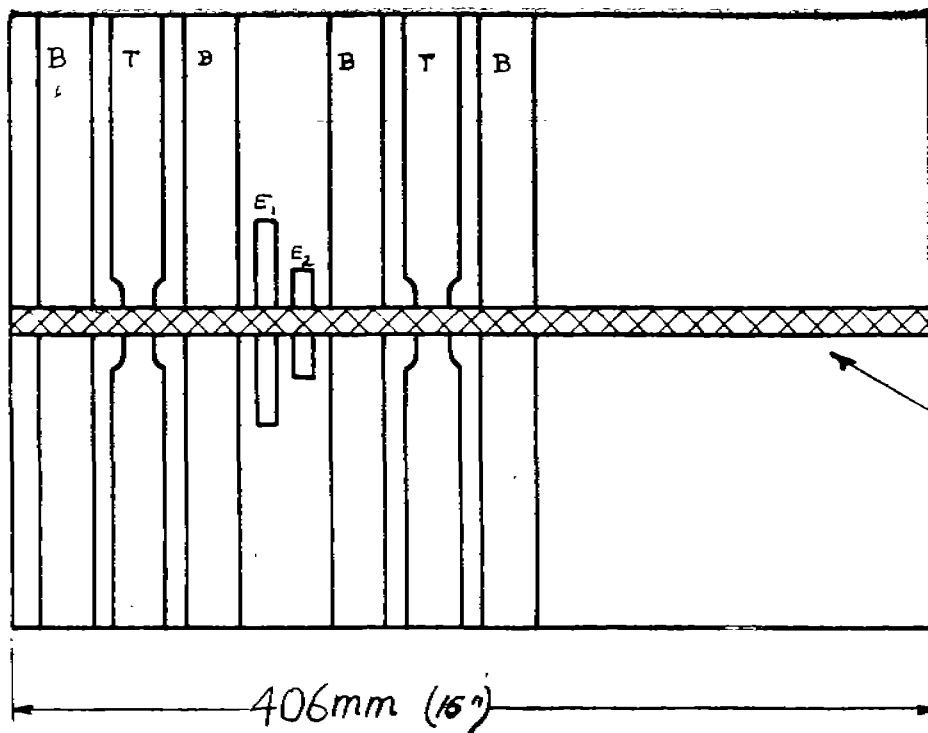


FIG. XIII/1

ORDER OF REMOVAL OF TEST
SPECIMEN FROM TEST PLATE
FOR INITIAL QUALIFICATION TEST

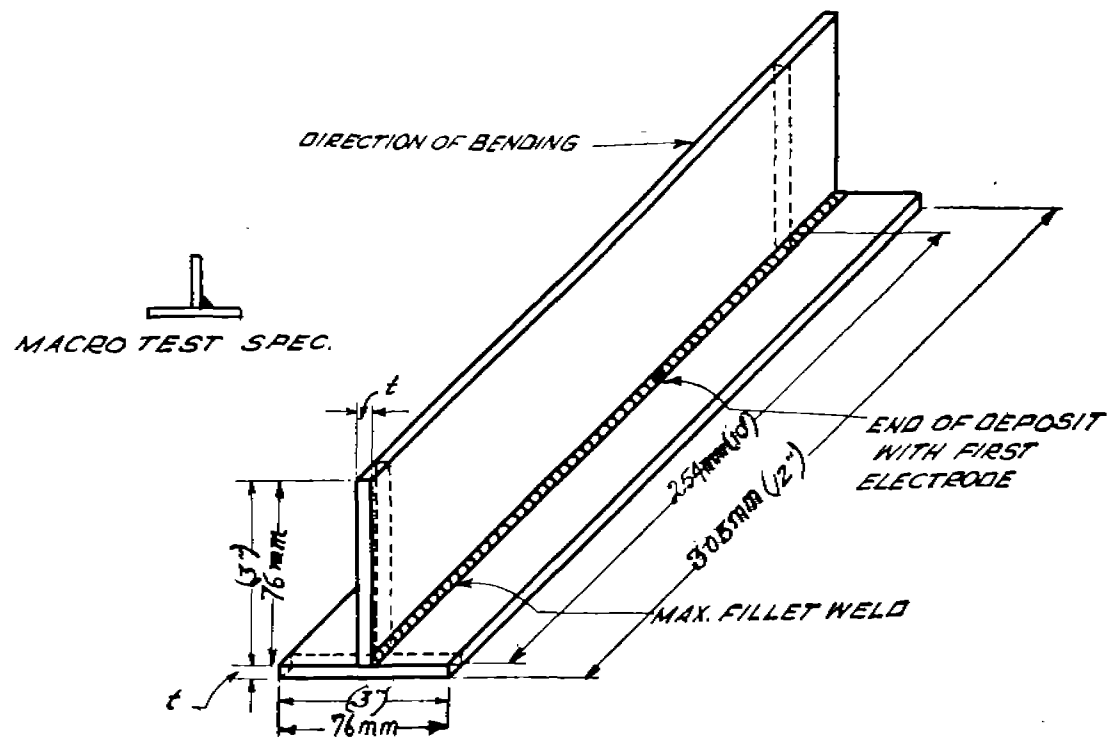


FIG. XIII/2

FILLET WELD SOUNDNESS TEST FOR PERFORMANCE QUALIFICATION OF WELDERS
FRACTURE TEST: MAXIMUM PERMISSIBLE DEFECTS SUCH AS SLAG, NON-FUSION, ETC. -
 20 PERCENT OR 2 INCHS. EVIDENCE OF CRACKING OF FILLET SHALL CONSTITUTE
 GROUNDS FOR REJECTION.

MACRO TEST: THE FILLET SHALL SHOW FUSION TO THE ROOT. CONVEXITY AND/OR
 CONCAVITY OF THE FILLET SHALL NOT EXCEED $\frac{1}{8}$ INCH. BOTH LEGS OF THE FILLET
 SHALL BE EQUAL TO WITHIN $\frac{1}{4}$ INCH.

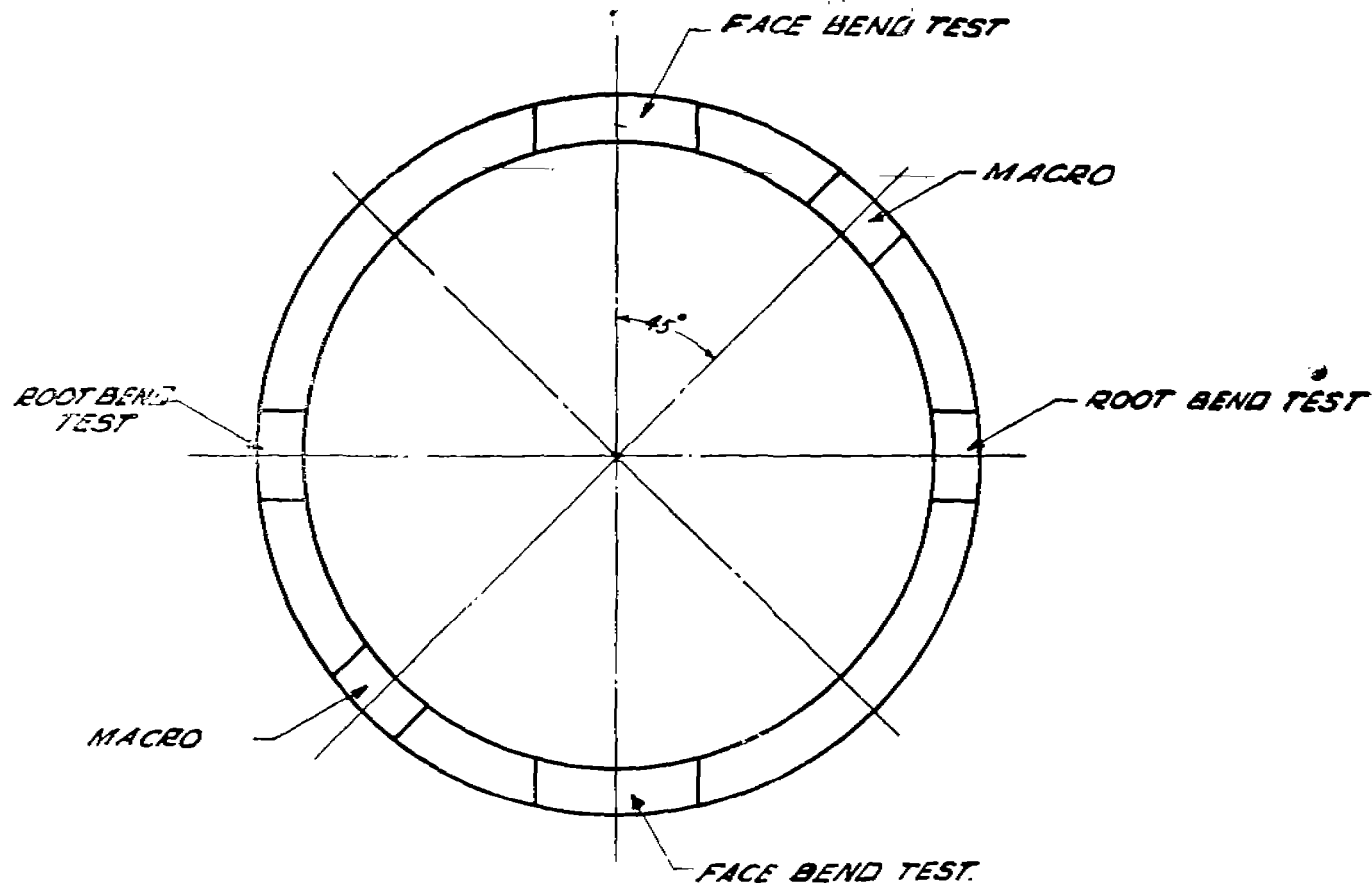


FIG. XIII/3

ORDER OF REMOVAL OF TEST SPECIMENS FROM WELDED PIPE

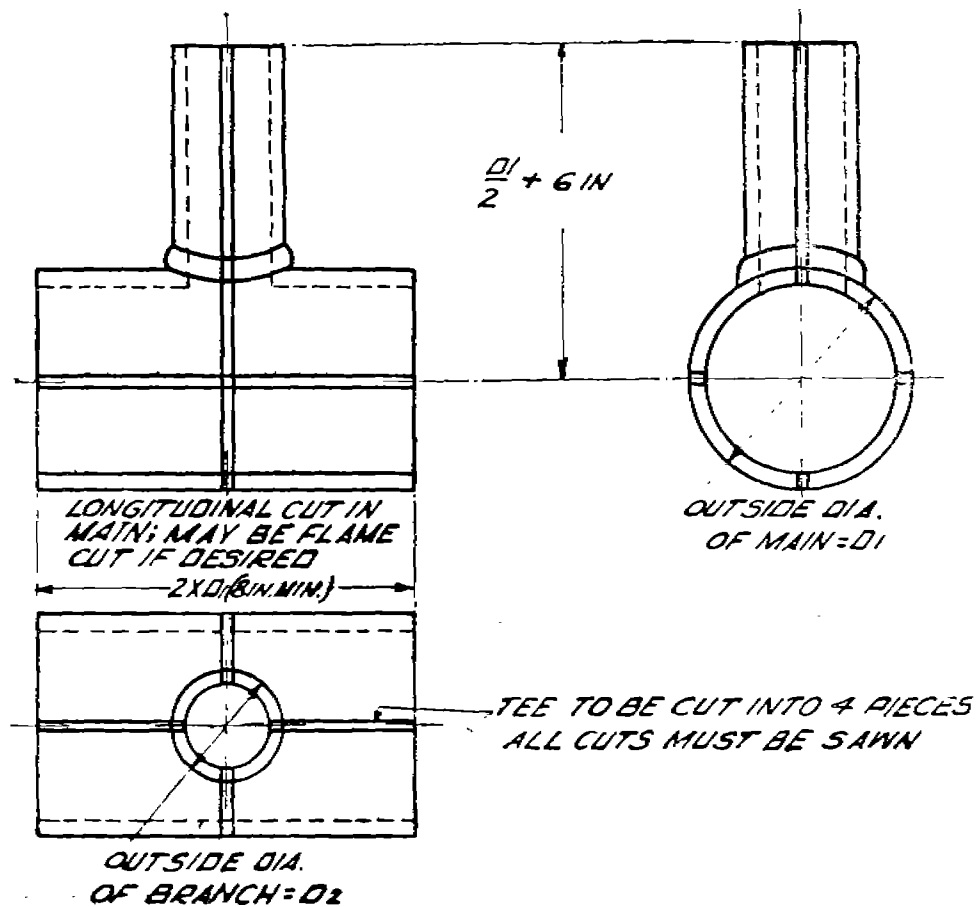


FIG. XIII/4
BRANCH WELD SPECIMEN FOR BRANCH PIPES

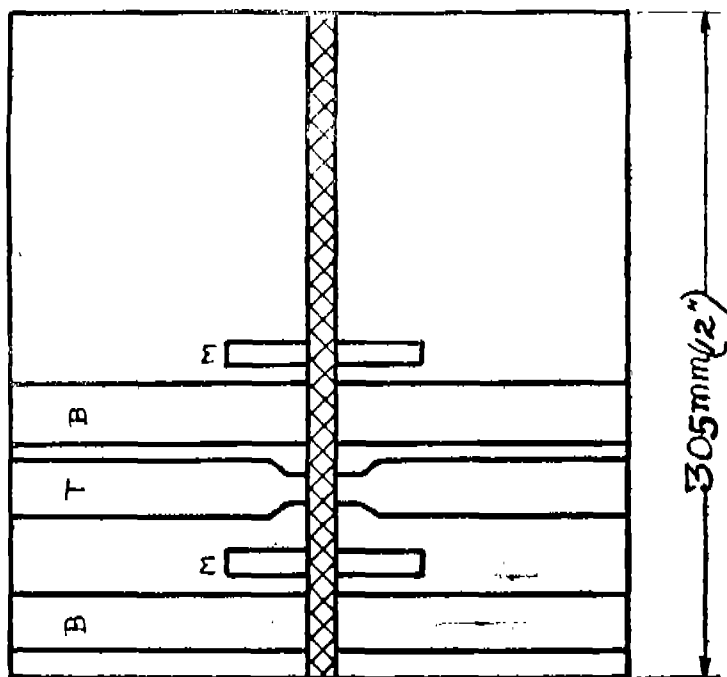


FIG. XIII/5
ORDER OF REMOVAL OF TEST
SPECIMEN FROM TEST PLATE,
FOR RE-QUALIFICATION TEST.

[No. S & P-II/BL-20(17)/56.]

New Delhi, the 30th April, 1957

S.R.O. 1509.—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), is published as required by sub-section (1) of section 31 of the Said Act, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 1-8-1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Boilers Board. Such Objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

Draft Amendment

In the said Regulations—

For Clause (a) of regulation 394, the following clause shall be substituted, namely:—

"394. Inspections of steam pipes.—(a) Steam pipes shall be inspected and hydraulically tested before erection in place, the test pressure to be that prescribed in the Standard Conditions for steam pipes. A certificate from the Inspecting Authority or a recognised maker in Form IIIA stating that this has been done may be accepted. If the Inspector is satisfied with the test, the pipes may be erected in position, at the steam test of the boiler he shall examine them under steam pressure. No separate certificate for the steam pipes shall be issued, nor shall a separate fee be charged for their inspection."

[No. BL-304(21)/54(ii).]

M. N. KALE, Secy.

